

CHECKLIST FOR MONTHLY MEETINGS**A. Checklist for Monthly Meetings (Property Rates)****CHECKLIST FOR GENERAL VALUATION**

No.	Procedure	Yes	No	Ref	Comments
1	Has a General Valuation been performed every 4 years (extended by 1 year)?			6.3.1	
2	If the municipality does not have its own appointed Valuer, has a registered Valuer been appointed through SCM procedures?			6.3.1	
3	Do the Valuer's duties & responsibilities include the preparation of a complete valuation roll for the municipal area?			6.3.1	
4	Has an Appeal Board been appointed?			6.3.1	
5	Has the municipality maintained an updated list of all property falling within its juristic or demarcated area in its financial system?			6.3.1	
6	Has the list/ register of "monthly final inspections", with "Occupation Certificates", been obtained from building inspectorate division, confirming that the erection of the building has been completed & that the building is ready to be occupied? Has the list/register been signed as proof that it was received?			6.3.1	
7	Has an approved list/ register of revised zonings been obtained from Corporate Department? Has the list/register been signed as proof that it was received?			6.3.1	

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No.	Procedure	Yes	No	Ref	Comments
8	Has the list/register of properties consolidated and/or sub-divided been obtained from Corporate Department? Has the list/register been signed as proof that it was received?			6.3.1	
9	Have the property records been updated with detail of all structures on a plot from approved building plans, after the building inspectorate division has inspected the building and confirmed that a building was erected?			6.3.1	
10	Have the property records with extracts from Deeds Office for properties transferred, consolidated and/or sub-divided been updated?			6.3.1	
11	Has the property record for each plot within the municipality area been submitted to the appointed Valuer?			6.3.1	
12	Has the draft Valuation Roll been received from Valuer indicating: registered description of property, category of property, physical address of property, extent of property, market value of property, name of registered owner?			6.3.1	
13	Has the draft Valuation Roll been reviewed for completeness?			6.3.1	
14	Have any deviations on draft Valuation Roll, been reported to the Valuer for correction?			6.3.1	
15	Has an updated draft Valuation Roll been received from Valuer?			6.3.1	
16	Has the draft Valuation Roll been captured on the financial system?			6.3.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
17	Has the Valuation Roll on the financial system been reconciled with the draft Valuation Roll received from Valuer?			6.3.1	
18	Has the Public Notice of the valuation been prepared?			6.3.1	
19	Has the Public Notice of the valuation been placed on the municipality's website?			6.3.1	
20	Has a notice of valuation been distributed to all rate-payers by registered post?			6.3.1	
21	Have enquiries and objections been received from rate payers on prescribed forms?			6.3.1	
22	Have a list of all objections by rate payers been compiled?			6.3.1	
23	Have the list of all objections, with copies of actual objections, been submitted to the Valuer?			6.3.1	
24	Has the updated Valuation Roll, with adjustments, been received from the Valuer?			6.3.1	
25	Was the report for all adjustments more than 10% submitted to the Appeal Board for confirmation, amendments or revocation?			6.3.1	
26	Have notices of all reviewed valuations been sent to applicable rate payers?			6.3.1	
27	Have appeals against adjusted valuations been received, in prescribed format, from rate payers?			6.3.1	
28	Have notices of Appeal Court sitting to Appeal Board, been sent to the Valuer and applicable rate payers?			6.3.1	
29	Has outcome of Appeal Court been distributed to applicable rate-payers?			6.3.1	
30	Has an updated Valuation Roll been received from Valuer?			6.3.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
31	Has the Valuation Roll been updated on the financial system?			6.3.1	
32	Has the Valuation Roll on the financial system been reconciled with the updated Valuation Roll received from the Valuer?			6.3.1	
33	Is the Municipal Register of Properties consisting of a Part A and a Part B being maintained? (Section 23 of Municipal Property Rates Act, Act 6 of 2004)			6.3.1	

CHECKLIST FOR SUPPLEMENTARY VALUATIONS

No.	Procedure	Yes	No	Ref	Comments
1	Have the Supplementary Valuations been performed, whenever necessary in respect of any rateable property?			6.3.2	
2	Have list/ register of "monthly final inspections", with "Occupation Certificates", been received from building inspectorate division, confirming that a building was erected? Has the list/register been signed as proof that it was received?			6.3.2	
3	Has an approved list/ register of revised zonings been obtained from Corporate Department? Has the list/register been signed as proof that it was received?			6.3.2	
4	Has list/register of properties consolidated and/or sub-divided been received from Corporate Department? Has the list/register been signed as proof that it was received?			6.3.2	
5	Have the property records been updated with detail of all structures on a plot from approved building plans, after building inspectorate division inspected the building and confirmed that a building was erected?			6.3.2	
6	Have property records been updated with extracts from Deeds Office for properties transferred, consolidated and/or sub-divided?			6.3.2	
7	Have property records been submitted for each plot within the municipality area, where a supplementary valuation is required, to the appointed Valuer?			6.3.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
8	Has the draft Supplementary Valuation Roll been received from the Valuer indicating: registered description of property, category of property, physical address of property, extent of property, market value of property, name of registered owner?			6.3.2	
9	Has the draft Supplementary Valuation Roll been reviewed for completeness?			6.3.2	
10	Have deviations on draft Supplementary Valuation roll been reported to the Valuer for correction?			6.3.2	
11	Has an updated draft Supplementary Valuation Roll been received from the Valuer?			6.3.2	
12	Has the draft Supplementary Valuation Roll been captured on the financial system?			6.3.2	
13	Has Valuation Roll on the financial system been reconciled with draft Valuation Roll received from the Valuer?			6.3.2	
14	Has the public notice of the Supplementary Valuation been prepared?			6.3.2	
15	Has the public notice of valuation been placed on the municipality's website?			6.3.2	
16	Has the Notice of Valuation been distributed to all rate-payers by registered post?			6.3.2	
17	Have enquiries and objections been received on prescribed forms, from rate payers?			6.3.2	
18	Has the list of all objections by rate payers been prepared?			6.3.2	
19	Has the list of all objections, with copies of actual objections, been sent to Valuer?			6.3.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
20	Has an updated Supplementary Valuation Roll, with adjustments, been received from the Valuer?			6.3.2	
21	Have notices of reviewed valuations been sent to applicable rate payers?			6.3.2	
22	Has a report for all adjustments more than 10% been submitted to the Appeal Board for confirmation, amendments or revocation?			6.3.2	
23	Were appeals against adjusted valuations, received in prescribed format, from rate-payers?			6.3.2	
24	Have notices of Appeal Court sitting to the Appeal Board, been sent to the Valuer and to the applicable rate payers?			6.3.2	
25	Has the outcome of the Appeal Court been distributed to applicable rate payers?			6.3.2	
26	Has updated Valuation Roll been received from the Valuer?			6.3.2	
27	Has the Valuation Roll, on the financial system, been updated with results of Supplementary Valuations?			6.3.2	
28	Was the Valuation Roll, on the financial system reconciled with Valuation Roll received from the Valuer?			6.3.2	
29	Has the Municipal Register of Properties, consisting of a Part A and a Part B, been maintained?			6.3.2	



CHECKLIST FOR RECORDING OF DISCOUNT/REBATES ON PROPERTY RATES

No.	Procedure	Yes	No	Ref	Comments
1	Has an application form been received from Indigent Department?			6.3.3	
2	Have discount application forms been received from rate-payers (farmers, churches, etc.)?			6.3.3	
3	Were application forms reviewed for accuracy and completeness?			6.3.3	
4	Has the application form been approved?			6.3.3	
5	Has the discount/rebate been captured on the financial system by taking into account the provisions of section 17 of the Municipal Property Rates Act, Act 6 of 2004?			6.3.3	

CHECKLIST FOR PERFORMING OF RATES LEVY

No.	Procedure	Yes	No	Ref	Comments
1	Has the rate to be levied on property been correctly promulgated each year before the start of the financial year?			6.3.4	
2	Has the Rates Policy of the Municipality been reviewed annually, as part of the budget process?			6.3.4	
3	Have the new tariffs, as approved by Council, been captured?			6.3.4	
4	Has the master file been updated?			6.3.4	
5	Has a printout from master file been made?			6.3.4	
6	Have the new tariffs captured been verified with tariffs approved by Council?			6.3.4	
7	Were mistakes found, corrected?			6.3.4	
8	Were the new tariffs printed, signed as proof of review and filed for audit purposes?			6.3.4	
9	Were rates levied once a year during the first levy of the financial year (July), by using all segments of mSCOA?			6.3.4	
10	Were the property rates calculated by using approved tariffs and value of land and improvements, taking into account any discounts/rebates?			6.3.4	
11	Have monthly accounts been sent to rate payers, indicating amount due, date on which the amount is payable, size of property and market value of property?			6.3.4	

CHECKLIST FOR ISSUING OF RATES CLEARANCE CERTIFICATES

No.	Procedure	Yes	No	Ref	Comments
1	Have the rates clearance application form and authorisation letter been received from the Transfer Attorney?			6.3.5	
2	Was the application form reviewed for completeness?			6.3.5	
3	Were incomplete application forms sent back to Transfer Attorney?			6.3.5	
4	Is there an approval for sub-division?			6.3.5	
5	Is a development levy payable?			6.3.5	
6	Has the amount payable been calculated as follows: (3 x Basic Availability + Total Outstanding + Sub Division Fees + Development Levy + Outstanding from Collection Attorney + Interest)?			6.3.5	
7	Has the amount payable been sent to Transfer Attorney?			6.3.5	
8	Has the proof of payment been received from Transfer Attorney?			6.3.5	
9	Has payment received been confirmed on bank statements?			6.3.5	
10	Has a receipt been issued for payment received across all segments of mSCOA?			6.3.5	
11	Has a pre-numbered rates clearance certificate been issued after conditions of section 118 of Municipal Systems Act, Act 32 of 2000 have been met?			6.3.5	
12	Have a duplicate rates clearance certificate been filed, with approved application form, in property file?			6.3.5	
13	Was an e-mail been sent to Transfer Attorney that rates clearance certificate is available for collection?			6.3.5	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Was the property transfers received from the Deeds Office?			6.3.5	
15	Have details of the new owner been recorded on the financial system?			6.3.5	
16	Has a category status of the new owner on financial system been verified and updated?			6.3.5	
17	Has proof of transfer been filed in property file?			6.3.5	



CHECKLIST FOR PERFORMING PROPERTY RATES REFUNDS

No.	Procedure	Yes	No	Ref	Comments
1	Has refund (split) application been received from Transfer Attorney?			6.3.6	
2	Has the calculation of a refund been reviewed?			6.3.6	
3	Was the discontinuing of services form completed by rate-payer? If not, refer rate-payer to Debtors Department.			6.3.6	
4	Was the refund journal with supporting documentation prepared?			6.3.6	
5	Has a refund journal been processed by using all segments of mSCOA?			6.3.6	
6	Were journals filed in numeric order?			6.3.6	
7	Alternative: Has the list of all refunds been prepared?			6.3.6	
8	Have the banking details of rate payers been obtained from property file?			6.3.6	
9	Has the list been sent to Creditors Department?			6.3.6	
10	Creditors Department follow normal payment procedures.			6.3.6	
11	Have the unidentified credits older than 3 years been written-off to Accumulated Surplus, by using all segments of mSCOA?			6.3.6	
12	If provided in for in Credit Control Policy, has any amount outstanding been written-off?			6.3.6	
13	Is the list of unidentified credits maintained for future reference?			6.3.6	

CHECKLIST FOR PERFORMING JOURNALS (PROPERTY RATES)

No.	Procedure	Yes	No	Ref	Comments
1	Has the written correspondence been received from consumer for incorrect levies or transfer of credits between accounts?			6.3.7	
2	Have corrective journals with supporting documentation been prepared, by using all segments of mSCOA?			6.3.7	
3	Have corrective journals been captured, by using all segments of mSCOA?			6.3.7	
4	Have journals been filed in numeric order?			6.3.7	

B. Checklist for Monthly Meetings (Debtors Administration)**CHECKLIST FOR CAPTURING OF APPROVED TARIFFS**

No.	Procedure	Yes	No	Ref	Comments
1	Have the new tariffs (including interest rates), as approved by Council, been captured?			6.4.1	
2	Have VAT parameters for each tariff been reviewed to ensure that VAT will be correctly charged/levied?			6.4.1	
3	Have VAT parameters been updated?			6.4.1	
4	Have the master files been updated?			6.4.1	
5	Have the new tariffs been captured with tariffs approved by Council?			6.4.1	
6	Have the print-out of new tariffs and any changes to VAT parameters been signed as proof of review, and filed for audit purposes?			6.4.1	
7	Has the first monthly billing process been performed?			6.4.1	
8	Has interest rate on overdue accounts been updated?			6.4.1	
9	Has printout from master file been made?			6.4.1	

CHECKLIST FOR COMPILING OF AN INDIGENT REGISTER

No.	Procedure	Yes	No	Ref	Comments
1	Has the Municipality formulated, approved, maintained and effectively implemented an Indigent Policy?			6.4.2	
2	Have advertisements been placed in newspapers/ on website to request consumers/rate-payers to annually register as indigents?			6.4.2	
3	Have consumers/rate-payers completed application form?			6.4.2	
4	Has the validity and correctness of application form been verified with supporting documentation attached?			6.4.2	
5	Has Social Worker been requested to verify the actual status of indigent applicant?			6.4.2	
6	Has a consumer/rate-payer been requested to provide any outstanding information?			6.4.2	
7	Has the information on the approved application forms been captured in an indigent register?			6.4.2	
8	Have all consumers that are approved indigent consumers on the debtor system been coded?			6.4.2	
9	Have consumers marked as indigent been reconciled with Indigent Register?			6.4.2	
10	Have monthly subsidies been recorded?			6.4.2	
11	Have subsidies granted to indigents been reconciled with Indigent Register?			6.4.2	
12	Is the Indigent Register updated on a regular basis?			6.4.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Have quarterly reports been obtained from Ward Committees to confirm status of registered indigents?			6.4.2	
14	Have comprehensive checks been performed on a quarterly basis, to ensure that employees of other municipalities, district municipalities, Provincial Departments and National Departments are not included on the Indigent Register?			6.4.2	
15	Have any offences found been reported to the CFO immediately?			6.4.2	
16	Have comprehensive checks been performed on a quarterly basis, to ensure that councillors of the municipality, other municipalities and district municipalities are not included on the Indigent Register?			6.4.2	
17	Have any offences found been reported to the CFO immediately?			6.4.2	

CHECKLIST FOR CONNECTION OF SERVICES (OCCUPIED PROPERTY)

No.	Procedure	Yes	No	Ref	Comments
1	Has an Owner/tenant applied for services by completing pre-numbered Service-Level Agreement (in triplicate)?			6.4.3	
2	Has a completed and signed Service-Level Agreement been received from owner/tenant?			6.4.3	
3	Has the Service-Level Agreement been signed as proof that the required information was obtained and that the owner and/or tenant has signed the Service-Level Agreement?			6.4.3	
4	Was the meter reader instructed to obtain meter readings and serial numbers?			6.4.3	
5	Has the meter readings and serial numbers been captured on Service-Level Agreement?			6.4.3	
6	Has the owner/tenant paid consumer deposit at Cashier?			6.4.3	
7	Has the signed Service-Level Agreement and receipt for consumer deposit been received?			6.4.3	
8	Has the plot number and meter readings on Service-Level Agreement been reviewed?			6.4.3	
9	Have the final meter readings on account of previous owner/tenant been captured?			6.4.3	
10	Have the previous owner/tenant's services (including refuse and sewerage) been levied?			6.4.3	
11	Has the new account been created on the financial system?			6.4.3	
12	Have services on account of previous owner/tenant been disconnected?			6.4.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Has payment for consumer deposit been allocated against consumer account, by using all segments of mSCOA?			6.4.3	
14	Has the consumer deposit of previous owner/tenant been transferred to outstanding account of previous owner/tenant, by using all segments of msCOA?			6.4.3	
15	Has a copy of Service-Level Agreement been sent to GIS Technician to update/verify GIS System with serial number of installed meters?			6.4.3	
16	Was the Service-Level Agreement filed in property file?			6.4.3	
17	Has the consumer deposits held for services been reviewed on a monthly basis to ensure that at least two and a half months' current consumption is held as deposit?			6.4.3	

CHECKLIST FOR CONNECTION OF SERVICES (VACANT PROPERTY)

No.	Procedure	Yes	No	Ref	Comments
1	Has the owner applied for services by completing pre-numbered Service-Level Agreement (in triplicate)?			6.4.4	
2	Has completed and signed Service-Level Agreement been received from owner?			6.4.4	
3	Has the Service-Level Agreement been signed as proof that required information was obtained and owner has signed Service-Level Agreement?			6.4.4	
4	Has the owner paid the connection fee and consumer deposit at Cashier?			6.4.4	
5	Has a signed Service-Level Agreement and receipt for connection fees and consumer deposit been received?			6.4.4	
6	Has a receipt number been captured on Service-Level Agreement?			6.4.4	
7	Has the Technical Department been contacted to install new meter?			6.4.4	
8	Has the Technical Department informed Chief Clerk: Credit Control on daily basis of meter installed or replaced?			6.4.4	
9	Has a serial number and unit factor of meter been obtained from Technical Department?			6.4.4	
10	Has a serial number of new meter been captured on Service-Level Agreement?			6.4.4	
11	Has a new account been created on financial system?			6.4.4	
12	Has payment for consumer deposit been allocated against consumer account, by using all segments of mSCOA?			6.4.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Has a copy of Service-Level Agreement been sent to GIS Technician to update/verify GIS System with serial number of installed meters?			6.4.4	
14	Has the Service-Level Agreement filed in property file?			6.4.4	

CHECKLIST FOR DISCONNECTION OF SERVICES (OCCUPIED PROPERTY)

No.	Procedure	Yes	No	Ref	Comments
1	Did the owner/tenant apply for disconnection of services by completing pre-numbered application form (in triplicate)?			6.4.5	
2	Has a completed and signed application form for disconnection from owner/tenant been received?			6.4.5	
3	Has an application form been signed as proof that required information was obtained and owner and/or tenant have signed application form for disconnection?			6.4.5	
4	Has the meter reader been instructed to obtain meter readings and serial numbers?			6.4.5	
5	Have meter readings and serial numbers been captured on application form?			6.4.5	
6	Have final meter readings on account of previous owner/tenant been captured?			6.4.5	
7	Have previous owner/tenant been levied for used services, including refuse and sewerage?			6.4.5	
8	Has a consumer deposit of previous owner/tenant been transferred to outstanding account of previous owner/tenant, by using all segments of mSCOA?			6.4.5	
9	Has a copy of Service-Level Agreement been sent to GIS Technician to update/verify GIS System with serial number of installed meters?			6.4.5	

CHECKLIST FOR READING OF WATER AND ELECTRICITY METERS (HANDHELD)

No.	Procedure	Yes	No	Ref	Comments
1	Has a meter reading time table been prepared?			6.4.6	
2	Has a new period been created on income system for the month?			6.4.6	
3	Was a back-up of previous month's readings made?			6.4.6	
4	Has it been verified that back-up is in correct format and stored on system?			6.4.6	
5	Have previous month's information on meter reading appliances been deleted?			6.4.6	
6	Has new month route been created on meter reading appliance and information uploaded?			6.4.6	
7	Were meter readings performed within time schedule?			6.4.6	
8	Has meter readings been downloaded weekly from meter reading appliances?			6.4.6	
9	Was an exception report from meter reading system created, to identify non-readings, large deviations, etc.?			6.4.6	
10	Was report for meter reader (to follow-up non-readings, large deviations, etc.) created?			6.4.6	
11	Have non-readings, large deviations by taking readings manually (per hand) been followed up?			6.4.6	
12	Have possible leaks been identified and has consumers been informed immediately of any leaks?			6.4.6	
13	Has an exception report been created for non-readings for more than 1 month?			6.4.6	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Have non-readings been followed up and controls implemented to perform a reading?			6.4.6	
15	Have meter readings been corrected on meter reading system?			6.4.6	
16	Have meter readings been imported into financial system?			6.4.6	
17	Has an exception report for abnormal variances in usage been created, to ensure that meter readings are captured correctly on financial system?			6.4.6	

CHECKLIST FOR READING OF WATER AND ELECTRICITY METERS (MANUALLY)

No.	Procedure	Yes	No	Ref	Comments
1	Has a meter reading time table been prepared?			6.4.7	
2	Has new period been created on income system for the month?			6.4.7	
3	Has meter reading report been created without prior month readings for meters that need to be read manually?			6.4.7	
4	Have lists for manual reading been distributed to applicable area representative at different Service Points?			6.4.7	
5	Were meter readings performed within time schedule?			6.4.7	
6	Have meter readings been captured on meter reading system?			6.4.7	
7	Has an exception report been created from meter reading system, to identify non-readings, large deviations, etc.?			6.4.7	
8	Has a report been created for meter reader to follow-up non-readings, large deviations, etc.?			6.4.7	
9	Were non-readings and large deviations followed up by taking readings manually (per hand)?			6.4.7	
10	Were possible leaks investigated and consumers informed immediately of any leaks?			6.4.7	
11	Have meter readings been corrected on meter reading system?			6.4.7	
12	Has an exception report been created for non-readings for more than 1 month?			6.4.7	
13	Were non-readings followed up and controls implemented to perform a reading?			6.4.7	
14	Have meter readings been imported into the system?			6.4.7	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has an exception report been created to ensure that meter readings are captured correctly on financial system?			6.4.7	

CHECKLIST FOR READING OF BULK ELECTRICITY METERS

No.	Procedure	Yes	No	Ref	Comments
1	Has meter reading report been created for bulk consumers that need to be read manually?			6.4.8	
2	Have lists for bulk meter readings been distributed to Electricity Department?			6.4.8	
3	Have bulk meter readings been performed within time schedule?			6.4.8	
4	Have meter readings been captured on financial system?			6.4.8	
5	Was an exception report created from financial system, to identify non-readings, large deviations; readings were captured in correct units, etc.?			6.4.8	
6	Has a report been created for Electricity Department to follow-up non-readings, large deviations, etc.?			6.4.8	
7	Were non-readings and large deviations followed up by taking readings manually (per hand)?			6.4.8	
8	Have meter readings been created on financial system?			6.4.8	
9	Has an exception report been created for non-readings for more than 1 month?			6.4.8	
10	Were non-readings followed up and controls implemented to perform a reading?			6.4.8	

CHECKLIST FOR PERFORMING BILLING ACTIVITIES

No.	Procedure	Yes	No	Ref	Comments
1	Was an estimate report run for accounts where no meter readings were obtained created?			6.4.9	
2	Were exceptions followed-up?			6.4.9	
3	Were any corrections performed?			6.4.9	
4	Was an Exception Report run for R-value's?			6.4.9	
5	Has an Exception Report been reviewed for abnormal variances in R-value's?			6.4.9	
6	Were material deviations followed-up?			6.4.9	
7	Were corrections performed for material deviations?			6.4.9	
8	Has an Exception Report been run for undeveloped properties?			6.4.9	
9	Has an Exception Report for undeveloped properties been reviewed to ensure that services were not charged for undeveloped properties?			6.4.9	
10	Was an Exception Report run for levies of sewerage services per work group?			6.4.9	
11	Has an Exception Report for sewerage services been reviewed to ensure that all consumers are levied for the correct type sewerage service?			6.4.9	
12	Have monthly receipts been reviewed and updated across all segments of mSCOA, to ensure that all receipts issued for the month were capture on consumer accounts?			6.4.9	
13	Has billing been updated with new arrangements entered into during the month for outstanding amounts?			6.4.9	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Have miscellaneous charges been reviewed?			6.4.9	
15	Have miscellaneous charges been updated to consumer accounts, by using all segments of mSCOA?			6.4.9	
16	Have interim valuations been reviewed?			6.4.9	
17	Have interim valuations been updated to consumer accounts?			6.4.9	
18	Has departmental settlements (internal charges) been reviewed?			6.4.9	
19	Has departmental settlements (internal charges) been updated, by using all segments of mSCOA?			6.4.9	
20	Has reconciliation been performed between number of properties on valuation roll and number of properties charged for basic services?			6.4.9	
21	Have all differences been investigated and corrected?			6.4.9	
22	Has monthly reconciliation been filed for future reference?			6.4.9	
23	Has the Pre-Billing Test Run been performed on financial system, by using all segments of mSCOA?			6.4.9	
24	Has it been verified that all adjustment reports are equal to zero to ensure that all charges have been captured and imported?			6.4.9	
25	Has interest for month been run per work group, by using all segments of mSCOA?			6.4.9	
26	Has reconciliation been performed between interest charged on outstanding municipal accounts and interest received in General Ledger?			6.4.9	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
27	Have all differences been investigated and corrected?			6.4.9	
28	Has monthly reconciliations been filed for future reference?			6.4.9	
29	Has billing run been performed per work group/ cycle, by using all segments of mSCOA?			6.4.10	
30	Have accounts been reviewed on sample basis?			6.4.10	
31	Has information been compiled for printing of invoices/statements?			6.4.10	
32	Have invoices/ statements been printed?			6.4.10	
33	Have invoices/ statements been sent to consumers/ rate-payers?			6.4.10	
34	Have invoices/ statements that are returned to the municipality been followed up?			6.4.10	
35	Alternative: Has an electronic file been sent to printers (3rd party)?			6.4.10	
36	Has an electronic file with draft invoices/ statements been received from printers?			6.4.10	
37	Have samples been selected from electronic file and reviewed for correctness.			6.4.10	
38	Has 3rd Party printout been made and invoices/ statements sent to consumers/rate-payers?			6.4.10	
39	Have the number of invoices/ statements printed been reconciled with number of invoices send to consumers/ rate-payers?			6.4.10	
40	Have invoices/ statements that are returned to the municipality been followed up?			6.4.10	



STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
41	Has consumer details on financial system been verified, on an annual basis?			6.4.10	
42	Has monthly billing reports been filed?			6.4.10	
43	Has the list of additional services provided to consumers been obtained from Service Points/ Transfer Stations, etc.?			6.4.11	
44	Has the status of consumer on financial system been verified?			6.4.11	
45	Has a journal with special identification code for additional services been prepared, by using all segments of mSCOA?			6.4.11	
46	Has a journal been captured on financial system, by using all segments of mSCOA?			6.4.11	
47	Has a journal been filed in numeric order?			6.4.11	

CHECKLIST FOR PERFORMING DEBTORS RECONCILIATIONS

No.	Procedure	Yes	No	Ref	Comments
1	Has a report been run for all debtors with credit balances, by using all segments of mSCOA?			6.4.12	
2	Have debtors' accounts with credit balances been investigated?			6.4.12	
3	Has Debtors Age Analysis been printed, by using all segments of mSCOA?			6.4.12	
4	Does debtors' age analysis reconcile with General Ledger?			6.4.12	
5	Have all differences been investigated?			6.4.12	
6	Has differences been corrected?			6.4.12	
7	Has reconciliation been signed as proof of review?			6.4.12	
8	Has reconciliation been filed for audit purposes/future reference?			6.4.12	
9	Has a Consumer Deposit Register, with all segments of mSCOA been obtained?			6.4.12	
10	Does Consumer Deposit Register reconcile with General Ledger?			6.4.12	
11	Have all differences been investigated?			6.4.12	
12	Have differences been corrected?			6.4.12	
13	Has reconciliation been signed as proof of review?			6.4.12	
14	Has reconciliation been filed for audit purposes/future reference?			6.4.12	
15	Has an Unallocated Deposit Register been Obtained/Prepared, by using all segments of mSCOA?			6.4.13	
16	Have all receipts been allocated that can be traced via journal?			6.4.13	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
17	Have corrective journals been captured and updated, by using all segments of mSCOA?			6.4.13	
18	Has an Unallocated Deposit Register been updated?			6.4.13	
19	Has an Unallocated Deposit Register been reconciled with General Ledger?			6.4.13	
20	Has reconciliation been reviewed and sign as proof of review?			6.4.13	
21	Has reconciliation been filed for audit purposes/future reference?			6.4.13	
22	Has an Accounting Policy been developed, approved and implemented on the treatment of Unidentified Deposits?			6.4.13	
23	Have advertisements been made in local newspaper of Councils' intention to write-off Unallocated Deposits older than 3 years to Accumulated Surplus?			6.4.13	
24	Have Unallocated Deposits older than 3 years been written off to Accumulated Surplus, by using all segments of mSCOA?			6.4.13	
25	Has the Head: Corporate Services sent copies of all new rental agreements to Chief Clerk: Debtors on a monthly basis?			6.4.14	
26	Have details on rental agreement been captured in rental register?			6.4.14	
27	Has a new account been created on financial system, by using all segments of mSCOA?			6.4.14	
28	Has rental tariffs and code been added to new account?			6.4.14	
29	Has rental period for which tariff must be levied been added?			6.4.14	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
30	Was a screen print of information that was captured made?			6.4.14	
31	Has information captured on financial system been reviewed?			6.4.14	
32	Has a screen print been signed as proof of review?			6.4.14	
33	Were rental charges levied during normal billing run, by using all segments of mSCOA?			6.4.14	
34	Has monthly age analysis of Sundry Debtors been printed?			6.4.14	
35	Has an age analysis been reconciled with General Ledger?			6.4.14	
36	Has reconciliation been reviewed and signed as proof of the review function?			6.4.14	
37	Has reconciliation been filed for audit purposes/future reference?			6.4.14	
38	Has rental register been reviewed to ensure that escalations are captured on financial system?			6.4.14	

CHECKLIST FOR CREDIT CONTROL AND DEBT COLLECTION

No.	Procedure	Yes	No	Ref	Comments
1	Does the Municipality have a Credit Control and Debt Collection Policy?			6.4.15	
2	Has the draft cut-off list been prepared based on Credit Control and Debt Collection Policy?			6.4.15	
3	Have consumers been informed in a standard letter of municipality's actions and payments that must be made before the services can be restored?			6.4.15	
4	Has the final cut-off list been prepared based on Credit Control and Debt Collection Policy?			6.4.15	
5	Has the cut-off list been sent to Service Point/Technical Department to perform cut-offs?			6.4.15	
6	Were cut-offs performed?			6.4.15	
7	Was the cut-off list signed to confirm that cut-offs were performed?			6.4.15	
8	Has the cut-off list been sent to Head Office?			6.4.15	
9	Has the cut-off list been signed to confirm that work was performed?			6.4.15	
10	Has the cut-off list been filed?			6.4.15	
11	Are procedures in Credit Control and Debt Collection Policy followed for repeated offenders, including staff members and councillors?			6.4.15	
12	Has the list of essential services that cannot be cut-off been obtained?			6.4.16	
13	Has the cost effectiveness of recovery of outstanding amount been calculated?			6.4.16	
14	Have consumers that do no longer occupy any property in municipal area been identified?			6.4.16	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Have consumers that no longer occupy any property in municipal area been located?			6.4.16	
16	Has the cost effectiveness of recovery of outstanding amount for consumes no longer in municipal area been calculated?			6.4.16	
17	Has final hand-over list been prepared?			6.4.16	
18	Has hand-over list been sent to Collection Attorneys/ Collection Agents?			6.4.16	
19	Has a journal to capture details of consumers that was handed-over for collection, been prepared, by using all segments of mSCOA?			6.4.16	
20	Has handed-over journal been prepared, by using all segments of mSCOA?			6.4.16	
21	Has consumer account been flagged to ensure that no further interest is levied on handed-over amount?			6.4.16	
22	Has the list of costs and recoveries from Collection Attorneys/ Collection Agents been obtained?			6.4.16	
23	Has journal to record legal costs against consumers account, been prepared, by using all segments of mSCOA?			6.4.16	
24	Has legal cost journal been captured, by using all segments of mSCOA?			6.4.16	
25	Has the list of recoveries been sent to Cashier?			6.4.16	
26	Have receipts been issued for recovered amounts against consumer accounts, by using all segments of mSCOA?			6.4.16	
27	Has commission payable to Collection Agent been recalculated?			6.4.16	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
28	Has a list of auxiliaries been prepared for the month?			6.4.17	
29	Has a list of auxiliaries been sent to Chief Clerk: Credit Control?			6.4.17	
30	Have arrears been loaded against pre-paid meter?			6.4.17	
31	Were transactions recorded via Import File on Test Basis, by using all segments of mSCOA?			6.4.17	
32	Have checks and balances been reviewed?			6.4.17	
33	Have transactions been imported on Live Data, by using all segments of mSCOA?			6.4.17	
34	Did Consumer/Rate-payer complete application form with assistance from Chief Clerk: Credit Control?			6.4.18	
35	Has the application form been reviewed for completeness?			6.4.18	
36	Have arrangements been captured based on Councils' Policy?			6.4.18	
37	Has compliance with agreement been monitored?			6.4.18	
38	Have Debtors with repay arrangements been reconciled with General Ledger?			6.4.18	
39	Has reconciliation been reviewed and signed as proof of review?			6.4.18	
40	Has reconciliation been filed for audit purposes/future reference?			6.4.18	
41	Has a write-off list been prepared based on criteria in Credit Control and Debt Collection Policy?			6.4.19	
42	Have reason/s been documented for each amount to be written-off?			6.4.19	
43	Has reasons for write-off been investigated?			6.4.19	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
44	Has the list of write-offs been submitted to Council?			6.4.19	
46	Has a journal for write-offs, with supporting documentation, been prepared, by using all segments of mSCOA?			6.4.19	
47	Has the write-off journal between individual consumer account and provision for debt impairment been captured, by using all segments of mSCOA?			6.4.19	



CHECKLIST FOR HANDLING OF DEBTORS ENQUIRIES

No.	Procedure	Yes	No	Ref	Comments
1	Was an enquiry received via e-mail, telephone or at enquiry counter?			6.4.20	
2	Was it confirmed with consumer that enquiry is fully understandable?			6.4.20	
3	Has the query and details of consumer/rate payer been entered in query register?			6.4.20	
4	Have corrective measures been documented in query register?			6.4.20	
6	Were all queries resolved within 5 working days?			6.4.20	
8	Have corrective measures taken been documented in query register?			6.4.20	
9	Has consumer/rate-payer been contacted and informed of outcome of query?			6.4.20	
10	Has a monthly summary been prepared per municipal ward of queries received, solved and outstanding?			6.4.20	
11	Has the Technical Department been contacted to install new meter?			6.4.21	
12	Has the serial number of meter been received from Technical Department?			6.4.21	
13	Has the serial number of new meter been captured on replacement form?			6.4.21	
14	Has replacement form been sent to Chief Clerk: Consumer Data?			6.4.21	
15	Have serial numbers of new meter been captured on financial system?			6.4.21	
16	Have corrective measures taken been documented in query register?			6.4.21	
17	Has consumer/rate-payer been contacted and informed of outcome of query?			6.4.21	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
18	Has a monthly summary of meters replaced been prepared to identify vandalism and/or possible impairment of infrastructure assets?			6.4.21	
19	Has a copy of application form been sent to GIS Technician to update/verify GIS System with serial number of installed meters?			6.4.21	
20	Has a monthly list of meters installed/replaced been obtained from Technical Department?			6.4.21	
21	Has the monthly list of meters installed/replaced been reconciled with pre-numbered replacement forms?			6.4.21	
22	Has Meter Reader been contacted to take new reading/verify current meter reading?			6.4.22	
23	Has debtors account correction form been completed?			6.4.22	
24	Has consumer/rate-payer been contacted and informed of outcome of query?			6.4.22	

C. Checklist for Monthly Meetings (Cash Receipting)

CHECKLIST FOR RECEIPTING OF PAYMENTS (GENERAL)

No.	Procedure	Yes	No	Ref	Comments
1	Has float been received from Accountant: Income/Debtors?			6.5.1	
2	Was Log-on to financial system performed with own unique password?			6.5.1	
3	Was Log-on to pre-paid system performed with own unique password?			6.5.1	
4	Have invoice/statement from consumer/rate-payer been received and requested for which services payment was made?			6.5.1	
5	Was payment received?			6.5.1	
6	Has method of payment been indicated on the receipting system, i.e. cash, cheque, card payment, etc.?			6.5.1	
7	If payment was made by more than one method (e.g. cash & cheque), was different receipts issued for each method, by using all segments of mSCOA?			6.5.1	
8	Was card number and batch number, issued by card machine, captured on financial system receipt?			6.5.1	
9	Was a receipt issued to consumer/rate-payer, by using all segments of mSCOA?			6.5.1	
10	Did receipt issued automatically update on financial system?			6.5.1	
11	Were hand-written receipts issued in case of power failure and/or system is off-line?			6.5.1	
12	Have hand receipts been captured immediately, once power supply is restored and system is on-line, by using all segments of mSCOA?			6.5.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Have session batch from pre-paid system been printed?			6.5.2	
14	Have receipts on financial system been issued for each pre-paid transactions, by using segments of mSCOA?			6.5.2	
15	Has cash been counted?			6.5.2	
16	Has float been kept separate from payments received for the day?			6.5.2	
17	Has the daily cash-up summary been completed?			6.5.2	
18	Has cancelled receipts been attached to daily cash-up summary?			6.5.2	
19	Has bank deposit been prepared in cashiers own bank deposit book?			6.5.2	
20	Has money and deposit book been placed in safe security bag with seal?			6.5.2	
21	Has security bag and float been locked in safe.			6.5.2	
22	Has the daily cash-up summary been sent to Accountant: Income/Debtors?			6.5.2	
23	Was the daily cash-up summary verified with receipts issued on financial system?			6.5.2	
24	Has the daily cash-up summary been signed as proof of review?			6.5.2	
25	Were all differences followed up with cashier?			6.5.2	
26	Has a receipt for "surplus cash" been issued, by using segments of mSCOA?			6.5.2	
27	Has any shortfall been paid immediately?			6.5.2	
28	Was cash deposited on following business day?			6.5.2	

CHECKLIST FOR DAILY BALANCING OF CASHIERS (SATELLITE OFFICES)

No.	Procedure	Yes	No	Ref	Comments
1	For cash-up procedures at Satellite Offices where only hand-written receipts are issued.			6.5.3	
2	Was normal cash-up procedures followed?			6.5.3	
3	Was the summary of daily receipts sent to Head Cashier?			6.5.3	
4	Have receipts been issued on financial system per type and per method of payment, by using segments of mSCOA?			6.5.3	
5	Have receipts been issued on financial system for pre-paid transactions, by using segments of mSCOA?			6.5.3	
6	Have receipts issued on financial system been sent to satellite offices?			6.5.3	
7	Has financial system receipts been attached in hand-written receipt books?			6.5.3	
8	Has the cash-up summary been prepared?			6.5.3	
9	Has the daily cash-up summary been sent to Accountant: Income/Debtors?			6.5.3	
10	Has the daily cash-up summary been verified with receipts issued on financial system?			6.5.3	
11	Has the daily cash-up summary been signed as proof of review?			6.5.3	
12	Has cash been deposited on first business day or as determined by CFO? (At least once a week)			6.5.3	
13	Has a receipt book been locked in place of safety and was it ensured that security bag and float is in safe?			6.5.3	

CHECKLIST FOR RECEIPTING OF PAYMENTS (AGENCY SERVICES)

No.	Procedure	Yes	No	Ref	Comments
1	Has float been received from Accountant: Income/Debtors?			6.5.4	
2	Did the Cashier logon to agency services system with own unique password?			6.5.4	
3	Have invoice/statement been received from customer and requested for which services payment is made?			6.5.4	
4	Was payment received?			6.5.4	
5	Was the method of payment indicated on the receipting system, i.e. cash, cheque, card payment, etc.?			6.5.4	
6	If payment was made by more than one method (e.g. cash & cheque) was different receipts issued for each method, by using segments of mSCOA?			6.5.4	
7	Has card number and batch number, issued by card machine, been captured on receipt?			6.5.4	
8	Has a receipt been issued to customer, by using all segments of mSCOA?			6.5.4	
9	Has the daily/session summary been printed from agency service system?			6.5.5	
10	Has cash been counted?			6.5.5	
11	Has float been kept separate from payments received for the day?			6.5.5	
12	Has the daily cash-up summary been completed?			6.5.5	
13	Has the cancelled receipts been attached to daily cash-up summary?			6.5.5	
14	Has bank deposit been prepared in cashiers own bank deposit book?			6.5.5	
15	Has money and deposit book been placed in safe security bag with seal?			6.5.5	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Has security bag and float been locked in safe?			6.5.5	
17	Has the session report and daily cash-up summary been sent to Head Cashier?			6.5.5	
18	Does the session report agree with daily cash-up summary and is it signed as proof of review?			6.5.5	
19	Was the daily cash-up summary verified with receipts issued on financial system and session report?			6.5.5	
20	Was the daily cash-up summary signed as proof of review?			6.5.5	
21	Have differences been followed up with cashier?			6.5.5	
22	Has a receipt been issued for "surplus cash", by using segments of mSCOA?			6.5.5	
23	Was any shortfall paid immediately?			6.5.5	
24	Was cash deposited on following business day?			6.5.5	

CHECKLIST FOR RECEIPTING OF DIRECT DEPOSITS

No.	Procedure	Yes	No	Ref	Comments
1	Were daily bank statements received from Head: Income?			6.5.6	
2	Were faxes and other payment advices collected?			6.5.6	
3	Have payments on payment advices been verified to actual receipts in bank account?			6.5.6	
4	Were all direct deposits on bank statement identified?			6.5.6	
5	Have account numbers for all direct deposits been identified?			6.5.6	
6	Have receipts been issued for all direct deposits on the financial system, by using segments of mSCOA?			6.5.6	
7	Has a receipts been issued for all grant payments received on financial system, by using segments of mSCOA?			6.5.6	
8	Has a monthly summary been prepared of all unallocated deposits?			6.5.6	
9	Has a written approval been obtained from Accountant: Income/Debtors to allocate unallocated deposits to Unallocated Deposit Account?			6.5.6	
10	Have receipts been issued for unallocated deposits, by using segments of mSCOA?			6.5.6	

CHECKLIST FOR "RD" CHEQUES

No.	Procedure	Yes	No	Ref	Comments
1	Has a letter from bank been received for RD Cheque?			6.5.7	
2	Has the "Reversal of transaction" template been completed?			6.5.7	
3	Has a journal been prepared to reverse transaction with bank charges, by using segments of mSCOA?			6.5.7	
4	Has the "Reversal of transaction" template and copy of letter from bank been attached onto journal?			6.5.7	
5	Has a journal been processed, by using segments of mSCOA?			6.5.7	
6	Has a journal been filed in numerical order?			6.5.7	

CHECKLIST FOR THE HANDLING OF POST-DATED CHEQUES

No.	Procedure	Yes	No	Ref	Comments
1	Has a cheque been received from bank or consumer/rate-payer?			6.5.8	
2	Has a cheque been recorded in post-dated cheque register?			6.5.8	
3	Has the post-dated cheque register been reviewed on a daily basis to identify any cheques that can be deposited?			6.5.8	
4	Have cheques that can be deposited been sent to Cashier?			6.5.8	
5	Has a receipt been issued on financial system for cheques that can be deposited, by using segments of mSCOA?			6.5.8	
6	Has a receipt number of post-dated cheque been entered in post-dated cheque register?			6.5.8	

CHECKLIST FOR THE HANDLING OF FACE VALUE DOCUMENTS

No.	Procedure	Yes	No	Ref	Comments
1	Have all unused and used face value documents been recorded in a Stationary Register?			6.5.9	
2	Has the minimum level of inventory been determined in consultation with Accountant: Income/Debtors, Head: Income and CFO?			6.5.9	
3	Has provision for segments of mSCOA been made on all face value documents?				
4	Has a copy of last page of face value document on hand been made?			6.5.9	
5	Has the last page of document been sent to Supply Chain Management Department to obtain quotations from suppliers?			6.5.9	
6	Have face value documents been ordered through supply chain management process?			6.5.9	
7	Have face value documents been received from supplier/bank?			6.5.9	
8	Have series number of face value documents been recorded in Stationary Register?			6.5.9	
9	Have face value documents been stored in a place of safety?			6.5.9	
10	Have face value documents been issued only to duly authorised officials as determined by Delegations of Authority?			6.5.9	
11	Have duly authorised officials received unused face value documents, if they have not returned the used face value documents?			6.5.9	
12	Has an official signed the Stationary Register when face value document was issued?			6.5.9	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Has an official signed the Stationary register when face value document was returned?			6.5.9	

D. Checklist for Monthly Meetings (Pre-paid Sales)

CHECKLIST FOR RECORDING OF PRE-PAID SERVICES (SALES BY MUNICIPALITY)

No.	Procedure	Yes	No	Ref	Comments
1	Have the consumer purchased pre-paid electricity at municipal offices or from vendor?			6.6.1	
2	Has the consumer provided a meter number for cashier?			6.6.1	
3	Has the cashier confirmed existence of meter on system?			6.6.1	
4	Has the R-value of transactions or number of units been entered?			6.6.1	
5	Has money been received from consumer?			6.6.1	
6	Has pre-paid slip been printed?			6.6.1	
7	Has a receipt been issued for pre-paid sales on financial system, by using segments of mSCOA?			6.6.1	
8	Has the receipt issued for pre-paid sales been updated on financial system, by using segments of mSCOA?			6.6.1	
9	Has receipt been attached to session report?			6.6.1	
10	Have session sales been recorded in pre-paid register?			6.6.1	
11	Has a reconciliation between pre-paid register and General Ledger been performed?			6.6.1	
12	Have differences been followed up and corrected?			6.6.1	
13	Has reconciliation been filed for future references?			6.6.1	
14	Has a monthly reconciliation been performed between number of meters on the pre-paid system (database) and the financial system?			6.6.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Have the differences been followed up and corrected?			6.6.1	
17	Has the reconciliation been filed for future references?			6.6.1	



CHECKLIST FOR RECORDING OF PRE-PAID SERVICES (SALES BY VENDOR)

No.	Procedure	Yes	No	Ref	Comments
1	Has an agreement been signed with the agent, stipulating conditions and commission in contract?			6.6.2	
2	Have money and daily session reports been received from vendor, on weekly basis, for full amount of pre-paid sales?			6.6.2	
3	Have separate receipts been issued for each pre-paid sale on financial system, by using segments of mSCOA?			6.6.2	
4	Have session reports, with receipts, been sent to Accountant: Income/Debtors?			6.6.2	
5	Have session reports been reconciled with actual receipts issued?			6.6.2	
6	Were all conditions of agreement adhered to?			6.6.2	
7	Has commission payable been calculated?			6.6.2	
8	Has a list of commission payable been sent to Creditors Department?			6.6.2	
9	Has a monthly reconciliation been performed between number of meters on the pre-paid system (database) and the financial system?			6.6.2	
10	Have differences been followed up and corrected?			6.6.2	
11	Has the reconciliation been filed for future references?			6.6.2	

CHECKLIST FOR RECORDING OF PRE-PAID SERVICES (SALES BY SERVICE PROVIDER)

No.	Procedure	Yes	No	Ref	Comments
1	Has a report been received from Service Provider for sales by 3rd parties?			6.6.3	
2	Have all receipts issued by 3rd party for pre-paid sales been updated on the financial system, by using segments of mSCOA?			6.6.3	
3	At year-end, have all sales, since the last invoice was issued, been recorded on financial system with journal, by using segments of mSCOA?			6.6.3	
5	Has a monthly reconciliation been performed between number of meters on the pre-paid system (database) and the financial system?			6.6.3	
6	Have differences been followed up and corrected?			6.6.3	
7	Has the reconciliation been filed for future references?			6.6.3	

E. Checklist for Monthly Meetings (Other Income)

CHECKLIST FOR THE RECORDING OF INTEREST RECEIVED (INVESTMENTS)

No.	Procedure	Yes	No	Ref	Comments
1	Has an investment bank account statements been received?			6.7.1	
2	Has an investment register been prepared?			6.7.1	
3	Has an interest received journal been prepared, if interest was not directly deposit into primary bank account?			6.7.1	
4	Has an interest received on conditional grants been recognised as "own revenue", by using segments of mSCOA?			6.7.1	
5	Has an interest received journal been captured, by using segments of mSCOA?			6.7.1	
6	Has the general ledger accounts for cash investments been obtained?			6.7.1	
7	Has the investment register been reconciled with general ledger?			6.7.1	
8	Have differences been investigated?			6.7.1	
9	Has differences been corrected?			6.7.1	
10	Has reconciliation been reviewed and signed as proof of review?			6.7.1	
11	Has reconciliation been filed for audit purposes/future reference?			6.7.1	

CHECKLIST FOR THE RECORDING OF RENTAL AND EQUIPMENT

No.	Procedure	Yes	No	Ref	Comments
1	Has copy of rental register been obtained from other departments?			6.7.2	
2	Has transaction report for transactions for the week been obtained from financial system?			6.7.2	
3	Has rental register been reconciled with transaction report indicating segments of mSCOA?			6.7.2	
4	Have differences been investigated?			6.7.2	
5	Have differences been corrected?			6.7.2	
6	Has reconciliation been reviewed and signed as proof of review?			6.7.2	
7	Has reconciliation been filed for audit purposes/future reference?			6.7.2	

CHECKLIST FOR THE RECORDING OF TRAFFIC FINES

No.	Procedure	Yes	No	Ref	Comments
1	Has a copy of traffic fine register been obtained from Traffic Department?			6.7.3	
2	Have the transaction report and list of fines issued for the week been obtained from financial system?			6.7.3	
3	Has traffic fine register been reconciled with transaction report indicating segments of mSCOA, and list of fines issued?			6.7.3	
4	Have differences been investigated?			6.7.3	
5	Have differences been corrected?			6.7.3	
6	Has reconciliation been reviewed and signed as proof of review?			6.7.3	
7	Has reconciliation been filed for audit purposes/future reference?			6.7.3	

CHECKLIST FOR THE RECORDING OF LICENCES AND PERMITS

No.	Procedure	Yes	No	Ref	Comments
1	Has a copy of register for licences and permits been obtained?			6.7.4	
2	Has the transaction report, showing segments of mSCOA, of weekly transactions been extracted from financial system?			6.7.4	
3	Have licence and permit register been reconciled with transaction report?			6.7.4	
4	Have differences been investigated?			6.7.4	
5	Have differences been corrected?			6.7.4	
6	Has reconciliation been reviewed and signed as proof of review?			6.7.4	
7	Has reconciliation been filed for audit purposes/future reference?			6.7.4	

CHECKLIST FOR THE RECORDING OF PUBLIC CONTRIBUTIONS AND DONATIONS

No.	Procedure	Yes	No	Ref	Comments
1	Has a copy of register for public contributions and donations been obtained?			6.7.5	
2	Has a transaction report, showing segments of mSCOA, for weekly transactions been obtained from financial system?			6.7.5	
3	Have public contributions and donations been reconciled with transaction report?			6.7.5	
4	Have differences been investigated?			6.7.5	
5	Have differences been corrected?			6.7.5	
6	Has reconciliation been reviewed and signed as proof of review?			6.7.5	
7	Has reconciliation been filed for audit purposes/future reference?			6.7.5	

CHECKLIST FOR THE RECORDING OF ADVERTISEMENTS

No.	Procedure	Yes	No	Ref	Comments
1	Has a copy of advertisement register been obtained from other departments?			6.7.6	
2	Have written confirmations that weekly inspections were performed been obtained from other departments?			6.7.6	
3	Has the transaction report, showing segments of mSCOA, for weekly transactions been obtained from financial system?			6.7.6	
4	Has an advertisement register been reconciled with transaction report?			6.7.6	
5	Have differences been investigated?			6.7.6	
6	Has differences been corrected?			6.7.6	
7	Has reconciliation been reviewed and signed as proof of review?			6.7.6	
8	Has reconciliation been filed for audit purposes/future reference?			6.7.6	
9	Have advertisements and signs of customers, not adhering to advertisement contracts been removed?			6.7.6	

F. Checklist for Monthly Meetings (SCM Unit)**CHECKLIST FOR ESTABLISHING A SUPPLY CHAIN MANAGEMENT UNIT**

No.	Procedure	Yes	No	Ref	Comments
1	Has the size and responsibilities of a Supply Chain Management Unit (SCM Unit) been determined?			7.2.4	
2	Has a draft organogram been submitted to Council for approval?			7.2.4	
3	Has a revised organogram been approved?			7.2.4	
4	Has a SCM Unit been established?			7.2.4	
5	Have staff members been appointed for the SCM Unit that complies with the Minimum Competency Regulations?			7.2.4	
6	Has SCM Policy been implemented?			7.2.4	
7	Has training been provided to officials in SCM Unit?			7.2.4	
8	Have all SCM officials submitted annual signed declarations of all financial interest for themselves and their immediate family members?			7.2.4	

CHECKLIST FOR REGISTRATION ON SUPPLY CHAIN MANAGEMENT DATABASE

No.	Procedure	Yes	No	Ref	Comments
1	Have prospective providers of goods or services been requested through newspapers (commonly circulating locally), the municipal website or any other appropriate way, to apply for evaluation and listing as accredited prospective providers?			7.2.5	
2	Has the criteria for accredited prospective providers been specified?			7.2.5	
3	Have requests been received from prospective providers to register?			7.2.5	
4	Has the registration documentation been sent to prospective providers?			7.2.5	
5	Has the registration documentation with original supporting documentation been received from suppliers?			7.2.5	
6	Has all supporting documentation been verified with relevant institutions, e.g. CIPC, SARS and Central Supplier Database for Government?			7.2.5	
7	Has the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector been disallowed?			7.2.5	
8	Has information been captured on the list of accredited prospective providers?			7.2.5	
9	Has an audit trail of information captured been printed?			7.2.5	
10	Has information captured on SCM Database been verified with supporting documentation?			7.2.5	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
11	Has a vendor number been created?			7.2.5	
12	Has an audit trail, vendor number and supporting documentation been filed in individual prospective provider's file?			7.2.5	
13	Has a vendor number been sent to various prospective providers?			7.2.5	
14	Has the information on the list of accredited prospective providers been reviewed on an annual basis?			7.2.5	
15	Has the list of accredited prospective providers been marked as Active/Inactive?			7.2.5	
16	Has an annual confirmation been sent to prospective provider, indicating status on list of accredited prospective providers?			7.2.5	

G. Checklist for Monthly Meetings (Procurement)

CHECKLIST FOR PERFORMING OF PETTY CASH PURCHASES

No.	Procedure	Yes	No	Ref	Comments
1	Has the maximum number of transactions or the maximum amount of the permissible petty cash expenditure per month, been determined?			7.3.1	
2	Were purchases within the predetermined threshold treated as cash purchases without the need for quotations?			7.3.1	
3	Has the need to purchase an item been identified, within predetermined values?			7.3.1	
4	Was a pre-numbered Petty Cash Request Form completed, by using segments of mSCOA?			7.3.1	
5	Has the Petty Cash Request Form been signed?			7.3.1	
6	Has the Petty Cash Request Form been approved?			7.3.1	
7	Has the Petty Cash Request Form been received?			7.3.1	
8	Has the Petty Cash Request Form been reviewed for completeness?			7.3.1	
9	Was it confirmed that requesting user does not have any outstanding petty cash balances that have not been reconciled/paid up?			7.3.1	
10	In the case where there is an outstanding balance, was the requisition denied and petty cash not granted to the applicant?			7.3.1	
11	Was the applicant immediately informed of the rejection and was the applicant requested to provide the outstanding documentation and/or balance?			7.3.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
12	Has the Petty Cash Form been signed to acknowledge that the documentation is correct?			7.3.1	
13	Has money been withdrawn from safe?			7.3.1	
14	Has the applicant been requested to sign for money received?			7.3.1	
15	Was petty cash spent within 48 hours, or period as determined by Petty Cash Policy, and on the correct purpose for which it was intended?			7.3.1	
16	Has a receipt been obtained when spending the petty cash?			7.3.1	
17	Was the receipt/invoice submitted within a 48-hour period, or period determined in Petty Cash Policy, to Departmental Secretary?			7.3.1	
18	Has disciplinary steps been taken against employee if petty cash is inappropriately spent and/or if supporting documentation is not obtained?			7.3.1	
19	Have supporting invoices been received from acquirer?			7.3.1	
20	Have invoices been reconciled with Petty Cash Form?			7.3.1	
21	If there is a direct match, was the invoices attached to the Petty Cash Form and filed together with hard copy/printout of the Petty Cash Register?			7.3.1	
22	If there is not a direct match and the amount on the invoice exceeds what was originally requested on the Petty Cash Form, was the difference paid to the applicant?			7.3.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
23	Has the Petty Cash Form been updated to indicate the actual amount spent, reason for the additional expenditure, and the form signed?			7.3.1	
24	Has the applicant been requested to sign the form as confirmation of the amount spent?			7.3.1	
25	Have the invoices been attached to the Petty Cash Form and filed together with the hard copy/ printout of the Petty Cash Register? (Minimum period of 5 years)			7.3.1	
26	Was a Petty Cash Reconciliation performed on weekly basis?			7.3.1	
27	Has all forms and supporting documentation been verified as well as the number- and date of receipts?			7.3.1	
28	Has the Petty Cash Register been signed as proof of review?			7.3.1	
29	Were any irregularities reported immediately?			7.3.1	
30	Has a petty cash top-up request been made when needed, prior to the last day of the month?			7.3.1	
31	Has a copy of the Petty Cash Register been sent to the Accountant: Expenditure?			7.3.1	
32	Has a Petty Cash Reconciliation been performed?			7.3.1	
33	Was the cheque issued in the name of the Paymaster, as determined in the Petty Cash Policy?			7.3.1	
34	Has the duly authorised signatories signed the cheque?			7.3.1	
35	Have all the petty cash transactions been captured in the General Ledger, by using segments of mSCOA?			7.3.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
36	Has the cheque been cashed at the bank?			7.3.1	
37	Has cash been sent to Departmental Secretary?			7.3.1	
38	Was the cash counted and the Petty Cash Top-up Certificate signed as proof for cash received?			7.3.1	
39	Has Petty Cash Top-up Certificate, with invoices, been filed for the following Petty Cash Reconciliation?			7.3.1	
40	Has the cash been locked in a safe box for which only Departmental Secretary has a key?			7.3.1	

CHECKLIST FOR PERFORMING OF WRITTEN OR VERBAL PRICE QUOTATIONS

No.	Procedure	Yes	No	Ref	Comments
1	Has need for acquisition been identified as per approved budget?			7.3.2	
2	Have quotations been obtained from at least three different Service Providers, preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality?			7.3.2	
3	If quotations are obtained from providers whom are not listed, did such Service Providers register on the list of accredited prospective providers and does the provider meet the listing criteria for accredited prospective providers?			7.3.2	
4	Has it been verified that there are sufficient funds available on the budget for the purchase envisaged?			7.3.2	
5	Has it been verified that the prospective Service Provider is registered on the Supply Chain Management Database and Web Based Central Supplier Database?			7.3.2	
6	Was the requisition form completed within 2 working days, after quotation was received?			7.3.2	
7	Has the requisition form been signed?			7.3.2	
8	Has the completed requisition form been sent to Head of Department for approval?			7.3.2	
9	Has the requisition form been reviewed for completeness and, if applicable, reasons documented why lowest quotation will not be used?			7.3.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
10	Was the requisition form approved, within 2 working days after the requisition was received, by signing the form?			7.3.2	
11	Has an approved requisition form been sent to Clerk: Supply Chain Management and the issuing of an order requested?			7.3.2	
12	Has the information on the requisition form been verified for accuracy and completeness?			7.3.2	
13	Was it confirmed that the preferred Service Provider is registered on the Supply Chain Management Database and that all required documents that are required to be registered on the database, have been received and are available for inspection?			7.3.2	
14	If a quotation was submitted verbally, was the order placed only against the written confirmation of the price and conditions of supply by the selected provider within the period stipulated in the invitation to submit quotations?			7.3.2	
15	If any shortcomings were identified, were they communicated to the Head of Department within 1 working day?			7.3.2	
16	Was an order issued in triplicate, by using segments of mSCOA?			7.3.2	
17	Has an order been issued only upon all processes above being completed?			7.3.2	
18	Has the order, with supporting documentation, been sent to Accountant: Supply Chain Management for approval?			7.3.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
19	Has the order been verified for accuracy and completeness?			7.3.2	
20	Was the order approved by signing the order documentation?			7.3.2	
21	Have deviation from Supply Chain Management processes been documented in Deviations Register?			7.3.2	
22	Has deviations from Supply Chain Management Processes been reported to the Chief Financial Officer, in terms section 36 of the Supply Chain Management Regulations?			7.3.2	
23	Has a copy of the order been sent to Head of Department requesting the order?			7.3.2	
24	Has the order been captured on the financial system, by using segments of mSCOA, within 1 working day, if not integrated with SCM system?			7.3.2	
25	Has proof of the order being captured on the financial system been printed?			7.3.2	
26	Has a copy of the order been sent to the Creditors Department, with the requisition form and all other supporting documentation?			7.3.2	

CHECKLIST FOR PERFORMING OF FORMAL WRITTEN PRICE QUOTATIONS

No.	Procedure	Yes	No	Ref	Comments
1	Has need for acquisition been identified as per approved budget?			7.3.3	
2	Did the Head of Department compile the specifications for the needs?			7.3.3	
3	If documented in the Supply Chain Policy, have the Head of Department and Manager: Supply Chain Management informally reviewed the specifications as compiled by the Head of Department?			7.3.3	
4	Has specifications been sent to the Bid Specification Committee, appointed by Municipal Manager, for finalisation?			7.3.3	
5	Has an advertisement been prepared?			7.3.3	
6	Has the advertisement and specifications been sent to Clerk: Supply Chain Management?			7.3.3	
7	Has a municipal notice number been obtained from the Corporate Department?			7.3.3	
8	Has the advertisement, with closing date and time, been placed on the municipal website and notice board? (Notice period 7 days)			7.3.3	
9	Has the Head Cashier been informed of the Notice, if any fee is payable to obtain documentation?			7.3.3	
10	Have potential providers' submitted proof of payment to Clerk: Supply Chain Management, before documentation is issued?			7.3.3	
11	Have formal written quotations, with supporting documentation, been received in tender box?			7.3.3	
12	Was the tender box opened immediately after expiration of the quotation period?			7.3.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Have all quotations received in tender register been recorded, by documenting potential providers name and quoted amount?			7.3.3	
14	Was it documented if less than 3 quotations were received?			7.3.3	
15	Was information in the tender register available to all providers who have submitted a quotation?			7.3.3	
16	Has a copy of the tender register been made for all providers attending?			7.3.3	
17	Did the Head of Department collect all quotations from Accountant: Supply Chain Management, and sign the tender register?			7.3.3	
18	Did the Head of Department and Accountant: Supply Chain Management evaluate all the quotations received?			7.3.3	
19	Was it verified if preferred provider is registered on the Supply Chain Management Database and Web Based Central Supplier Database, and that all required documents to be registered on the database have been received and are available for inspection?			7.3.3	
20	Has it been verified that there are sufficient funds available on the budget for the purchase envisaged?			7.3.3	
21	Was the 80/20 calculation (amount excl. VAT) applied in terms of the Preferential Procurement Policy Framework Act?			7.3.3	
22	Has all points allocated been verified with supporting documentation?			7.3.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
23	Did the Head of Department prepare a report with the results of the evaluation and recommend a preferred supplier?			7.3.3	
24	Did the Director of the Department make a final award in terms of the delegated authority?			7.3.3	
25	Has a letter been issued to the successful bidder and was the unsuccessful bidders informed of the result and their right to object?			7.3.3	
26	Have results of Formal Written Quotations been sent to Website Administrator to place results on website?			7.3.3	
27	Were, at a minimum, 14 days allowed for objections or complaints?			7.3.3	
28	If the supply of the goods or services are conditional and a contract is applicable, has the legal department been informed to prepare a draft contract?			7.3.3	
29	Has the draft contract been reviewed to ensure that risks are avoided or limited and that the contract satisfies the conditions and specifications as requested?			7.3.3	
30	Has the contract been sent to the Municipal Manager or delegated official to sign contract?			7.3.3	
31	Was contract sent to Service Provider via registered post?			7.3.3	
32	Has the signed contract been received from the Service Provider?			7.3.3	
33	Has the contract reference number been documented in the contract register?			7.3.3	
34	Has signed contract been filed?			7.3.3	
35	Was an order issued in triplicate, by using segments of mSCOA?			7.3.3	



STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
36	Has an order been issued subject to all processes above having been completed?			7.3.3	
37	Has the order, with supporting documentation, been sent to Accountant: Supply Chain Management for approval?			7.3.3	
38	Has the order been verified for accuracy and completeness?			7.3.3	
39	Was the order approved by signing the order documentation?			7.3.3	
40	Have deviation from Supply Chain Management processes been documented in Deviations Register?			7.3.3	
41	Has deviations from Supply Chain Management Processes been reported to the Chief Financial Officer, in terms section 36 of the Supply Chain Management Regulations?			7.3.3	
42	Has a copy of the order been sent to Head of Department requesting the order?			7.3.3	
43	Has the order been captured on the financial system, by using segments of mSCOA, within 1 working day, if not integrated with SCM system?			7.3.3	
44	Has proof that order was captured on financial system been printed?			7.3.3	
45	Has copy of order, with requisition form and all other supporting documentation been sent to Creditors Department?			7.3.3	

CHECKLIST FOR PERFORMING OF COMPETITIVE BIDDING

No.	Procedure	Yes	No	Ref	Comments
1	Has need for acquisition been identified as per approved budget?			7.3.4	
2	If the need is for goods and services, was the normal policy procedures followed?			7.3.4	
3	When infrastructure is to be procured, was the model guidelines of National Treasury for Infrastructure Procurement and Delivery Management followed, which is based on the National Standard for Infrastructure Procurement and Delivery Management (SIPDM)?				
4	Did the Head of Department compile specifications for the need?			7.3.4	
5	Did the Municipal Manager appoint a Bid Specification Committee, consisting of officials from the department including the Head of Department at the least, requesting the goods and services and may include, when appropriate an external specialist?			7.3.4	
6	Did the Head of Department send specifications to the Bid Specification Committee for finalisation?			7.3.4	
7	Has an advertisement been prepared with specifications? If the project is large and/or complex and/or long-term of nature, was a two-stage bidding process requested?			7.3.4	
8	Has the advertisement, indicating closing date and specifications, been sent to Clerk: Supply Chain Management?			7.3.4	
9	Has a municipal notice number been obtained from Corporate Department?			7.3.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
10	Has advertisements been placed in local papers, on the official web site and notice boards, inviting competitive bids?			7.3.4	
11	Has the Head Cashier been informed of the Notice, if any fee is payable to obtain documentation?			7.3.4	
12	Have potential providers' submitted proof of payment to Clerk: Supply Chain Management, before documentation is issued?			7.3.4	
13	Have tenders, with supporting documentation, been received in tender box?			7.3.4	
14	Was the tender box opened immediately after the expiration of the quotation period? (No late tenders to be accepted).			7.3.4	
15	Were all tenders received opened in public, at the same time? Was the bidders name and, if possible, the tendered price read out in public?			7.3.4	
16	Has every page of tender been stamped with date stamp and signed on the date the tender was received?			7.3.4	
17	Has all tenders received been recorded in the tender register, by documenting potential providers name, tendered amount and number of pages of tender?			7.3.4	
18	Is information in tender register available to all providers who submitted a tender?			7.3.4	
19	Has a copy of the tender register been made for all providers attending?			7.3.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
20	Was an affidavit signed by all employees involved in the opening and recording of tenders, expressing that they have no interest in any of the tenders received and that all information was recorded correctly in the tender register?			7.3.4	
21	Has a summary of all bids competitive bids received, been prepared?			7.3.4	
22	Has the summary of competitive bids received been sent to Website Administrator, within 10 working days after the closure of bids, to place the summary on the website for 30 days?			7.3.4	
23	Did the Municipal Manager appoint a Bid Evaluation Committee, as well as the chairperson of the committee, consisting of officials from the department requesting the goods or services and at least one (1) SCM practitioner?			7.3.4	
24	Was it confirmed if tenders are registered on the Supply Chain Management Database and that all required documents to be registered on the database have been received and are available for inspection?			7.3.4	
25	Has it been verified that there are sufficient funds available on the budget for the purchase envisaged?			7.3.4	
26	Did the Accountant: Supply Chain Management send all tenders, with supporting documentation to Bid Evaluation Committee?			7.3.4	
27	Did the Bid Evaluation Committee evaluate bids according to set specifications?			7.3.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
28	Were meetings recorded by documenting all the procedures, representatives and recommendations of the Bid Evaluation Committee?			7.3.4	
29	Did the minutes of the meeting include a report with a recommendation regarding an award to the Bid Adjudication Committee?			7.3.4	
30	Did the chairperson of the Bid Evaluation Committee sign the minutes of meeting and certify it as a true and correct version of the Committee's operations and recommendations?			7.3.4	
31	Has minutes of meeting been sent to Municipal Manager?			7.3.4	
32	Has minutes of the meeting been filed in the official archived system and a copy of the minutes filed at the SCM unit?			7.3.4	
33	Did the Municipal Manager appoint the Bid Adjudication Committee and the chairperson thereof, who consider the recommendations of the Bid Evaluation Committee?			7.3.4	
34	Did the Bid Adjudication Committee consider the recommendations of the Bid Evaluation Committee?			7.3.4	
35	Were all operations and recommendations by the Bid Adjudication Committee recorded and minute?			7.3.4	
36	Has a Bid Adjudication Committee to whom or which the power to make final awards has been sub-delegated, submit to the Municipal Manager a written report containing particulars of each final award made by such committee during that month, within five days of the end of each month?			7.3.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
37	Did the Municipal Manager refer any recommendation back to the Bid Evaluation Committee or Bid Adjudication Committee to reconsider a recommendation, at any stage of the bidding process?			7.3.4	
38	If for any reason the Municipal Manager awards a tender to another bidder other than the recommended bidder, did the Municipal Manager notify the Auditor-General, Provincial Treasury and National Treasury the reasons for the deviation, in writing and within 10 working days?			7.3.4	
39	Has a letter been issued to the successful bidder and was the unsuccessful bidders informed of the result and their right to object?			7.3.4	
40	Has the results of Competitive Bidding Process been sent to the Website Administrator to place results on website?			7.3.4	
41	Was 14 days allowed for objections or complaints?			7.3.4	
42	If the supply of the goods or services are conditional and a contract is applicable, has the legal department been informed to prepare a draft contract (Service-level Agreement)?			7.3.4	
43	Has the contract been sent to the Municipal Manager or delegated official for signature?			7.3.4	
44	Was contract sent to Service Provider via registered post?			7.3.4	
45	Has the signed contract been received from the Service Provider?			7.3.4	
46	Has the contract reference number been documented in the contract register?			7.3.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
47	Has a copy of the signed contract been sent to PMU?			7.3.4	
48	Has the signed contract been filed for future reference?			7.3.4	
49	Was an order issued in triplicate, by using segments of mSCOA?			7.3.4	
50	Has an order been issued upon all processes above being completed?				
51	Has the order, with supporting documentation, been sent to Accountant: Supply Chain Management for approval?			7.3.4	
52	Has the order been verified for accuracy and completeness?			7.3.4	
53	Was the order approved by signing the order documentation?			7.3.4	
54	Have deviation from Supply Chain Management processes been documented in Deviations Register?			7.3.4	
55	Has deviations from Supply Chain Management Processes been reported to the Chief Financial Officer, in terms section 36 of the Supply Chain Management Regulations?			7.3.4	
56	Has a copy of the order been sent to Head of Department requesting the order?			7.3.4	
57	Has the order been captured on the financial system, within 1 working day, if not integrated with SCM system?			7.3.4	
58	Has proof that order was captured on financial system been printed?			7.3.4	
59	Has copy of order, with requisition form and all other supporting documentation been sent to Creditors Department?			7.3.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
60	Have terms and conditions of the contract been monitored and a contract register maintained?			7.3.4	
61	Has a monthly report for all consultancy services been prepared?			7.3.4	
62	Was work performed by consultancy services reviewed and evaluated ensuring that it is in accordance with the Service-Level Agreements?			7.3.4	
63	Has a monthly report on work performed by consultancy services been submitted to the Municipal Manager?			7.3.4	
64	Has a monthly report been prepared for all construction project contracts?			7.3.4	
65	Was work performed by contractors reviewed and evaluated that it is in accordance with the Service-Level Agreements?			7.3.4	
66	Has a monthly report on work performed by contractors been submitted to the Municipal Manager?			7.3.4	
67	Did the report also indicate if the construction projects are on schedule?				
68	Has a monthly report been prepared for all ICT goods and/or services?			7.3.4	
69	Was work performed by ICT Service Providers reviewed and evaluated to ensure that it is in accordance with the Service-Level Agreements?			7.3.4	
70	Has a monthly report on work performed by ICT Service Providers been submitted to the Municipal Manager?			7.3.4	
71	Has a monthly report for variance in orders been prepared?			7.3.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
72	Have reasons for all variation in orders been obtained?			7.3.4	
73	Has a monthly report on variation orders been submitted to the Municipal Manager?			7.3.4	
74	Has a monthly report for all extensions of contracts been prepared?			7.3.4	
75	Have reasons for all extensions of contracts been obtained?			7.3.4	
76	Has monthly report on extension of contracts been submitted to the Municipal Manager?			7.3.4	

H. Checklist for Monthly Meetings (Creditors Department)

CHECKLIST FOR PERFORMING RECORDING OF INVOICES

No.	Procedure	Yes	No	Ref	Comments
1	Has a copy of the order, with requisition form and all other supporting documentation been received from Clerk: Supply Chain Management?			7.4.1	
2	Has order with supporting documentation been filed in alphabetic order?			7.4.1	
3	Have invoices been received from suppliers?			7.4.1	
4	Has invoice been reviewed for completeness, by verifying it with the authorised order?			7.4.1	
5	Were any shortcomings requested from the supplier? Was a request made to the supplier to correct the invoice where needed?			7.4.1	
6	Has the invoice, with supporting documentation received from Clerk: Supply Chain Management been sent to the Head of Department who has ordered the goods or services?			7.4.1	
7	Was the invoice signed as proof that goods or services were received?			7.4.1	
8	Has signed invoice been sent to the Clerk: Expenditure?			7.4.1	
9	Has a Goods Received Note been created on the Financial System for Services Rendered, by using segments of mSCOA?			7.4.1	
10	Was a copy of the order made if all services and/or goods were not invoiced, and documented that items/services were not received?			7.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
11	Have copies of orders been filed in alphabetic order?			7.4.1	
12	Has signed invoice been captured on financial system, by using segments of mSCOA?			7.4.1	
13	Has available budget amount been verified, to avoid any Unauthorised Expenditure?			7.4.1	
14	Has a monthly statement been received from supplier? If no statement was received within 20 days of date on invoice, was the statement requested from the supplier?			7.4.1	
15	Have invoices been reviewed on daily/weekly basis to ensure that all invoices are paid within 30 days?			7.4.1	

CHECKLIST FOR PERFORMING PAYMENT OF INVOICES

No.	Procedure	Yes	No	Ref	Comments
1	Has a monthly statement been received from supplier? If no statement was received within 20 days of date on invoice, was the statement requested from the supplier?			7.4.2	
2	Have monthly statements been reconciled with invoices received and information captured on financial system?			7.4.2	
3	Have any outstanding supporting documentation been requested from supplier?			7.4.2	
4	Has a payment advice been prepared?			7.4.2	
5	Has the payment advice been sent to Accountant: Expenditure?			7.4.2	
6	Has creditors reconciliation been reviewed and payment advice compared with information captured on the financial system?			7.4.2	
7	Was the VAT recorded on the financial system, reviewed for accuracy?			7.4.2	
8	Has the name of Creditor, amount payable and the Vote number been reviewed?			7.4.2	
9	Has the payment advice been signed as proof of review and that all supporting documentation was obtained?			7.4.2	
10	Has payment advice been sent to Head: Assets and Expenditure?			7.4.2	
11	Has the payment advice been reviewed by Head: Assets and Expenditure, signed for proof thereof and signed for proof that all accompanying supporting documentation was obtained?			7.4.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
12	Has all documentation (Copy of order, GRN issued and Invoice) been sent to Accountant: Expenditure to print remittance advice?			7.4.2	
13	Has supporting documentation with remittance advice been sent to Accountant: Supply Chain Management to load payment?			7.4.2	
14	Has payment been captured on EFT system?			7.4.2	
15	Was the bank account number of Creditor reviewed?			7.4.2	
16	Have two duly authorised signatories authorise payment?			7.4.2	
17	Has invoice been stamped as paid?			7.4.2	
18	Has remittance advice been sent to suppliers?			7.4.2	
19	Has documentation been filed in numerical order on a monthly basis?			7.4.2	
20	Have all payments not made within 30 days of receipt of the invoice, been reported to the Municipal Manager?			7.4.2	
21	Has all payments not made within 30 days and corrective actions to be taken, been reported to the Mayor?			7.4.2	

CHECKLIST FOR PERFORMING MONTH-END PROCEDURES

No.	Procedure	Yes	No	Ref	Comments
1	Have month-end reports been run, by using segments of mSCOA?			7.4.3	
2	Have open orders been reviewed and were all orders in excess of 30 days followed up with the Heads of Departments?			7.4.3	
3	Has the age analysis been reviewed and were all balances in excess of 30 days followed up with the Heads of Departments?			7.4.3	
4	Have partial invoices been reviewed and were all outstanding goods and services in excess of 30 days followed up with the Heads of Departments?			7.4.3	
5	Have goods received but not invoiced report been reviewed, and was invoices obtained from all Head of Departments within 3 working days?			7.4.3	
6	Has the report for items exceeding pre-set tolerance levels been reviewed and reasons obtained from all Head of Departments?			7.4.3	
7	Has a report for items exceeding pre-set tolerance levels with reasons for exceeding been submitted to Head: Assets and Expenditure for reporting during monthly meetings?			7.4.3	
8	Have all suspense accounts been reviewed and was it verified that all suspense accounts were cleared by responsible departments/sections within the Municipality?			7.4.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
9	Have reconciliations been prepared for all suspense accounts, with balances, by departments/sections within the Municipality?			7.4.3	
10	Have reconciliations been reviewed and signed as proof of review?			7.4.3	
11	Has signed reconciliation been filed for future reference?			7.4.3	
12	Has an annual reconciliation been performed between information of suppliers on financial system and information on list of accredited prospective providers?			7.4.3	

I. Checklist for Monthly Meetings (Salary Department)

CHECKLIST FOR PERFORMING SALARY RUN

No.	Procedure	Yes	No	Ref	Comments
1	Has "Salary Certification" report, indicating all employees per department, been sent to Head of Departments?			7.5.1	
2	Was it indicated on report if employee was at work for the whole month or was a comment inserted if it was not the case?			7.5.1	
3	Has "Salary Certification" report been signed?			7.5.1	
4	Has signed "Salary Certification" report been sent to Clerk: Salaries?			7.5.1	
5	Has any changes been made on the Payroll System?			7.5.1	
6	If changes were made on the Payroll System, was an audit trail of changes made printed?			7.5.1	
7	Has the audit trail been reviewed and signed as proof of review?			7.5.1	
8	Has a backup of Payroll System been performed on the 24th of each month?			7.5.1	
9	Has a salary test run been performed, by using segments of mSCOA?			7.5.1	
10	If any deviations were found, were they resolved?			7.5.1	
11	Has the final salary run been performed, by using segments of mSCOA?			7.5.1	
12	Has the final salary run been reviewed and signed as proof of review?			7.5.1	
13	Has back-up of final salary run been saved?			7.5.1	
14	Have salary payments been imported into EFT Banking System?			7.5.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has net remuneration per salary register been reconciled with net remuneration imported into EFT Banking System and is reconciliation signed?			7.5.1	
16	Has salary reconciliation been reviewed and signed as proof of review?			7.5.1	
17	Has reviewed reconciliation been filed for future purposes?			7.5.1	
18	Have duly authorised signatories approved the EFT payments?			7.5.1	

CHECKLIST FOR THIRD PARTY PAYMENTS

No.	Procedure	Yes	No	Ref	Comments
1	Has a third party payments report been extracted from the Payroll System?			7.5.2	
2	Has the third party payments report been printed?			7.5.2	
3	Has a remittance advice been prepared containing the name of third party, amount and segments of mSCOA?			7.5.2	
4	Has the remittance advice, with supporting documentation from Payroll System, been sent to Accountant: Expenditure?			7.5.2	
5	Has the remittance advice been reviewed and signed as proof of review?			7.5.2	
6	Has proof of payment, with supporting documentation, been sent to all third parties?			7.5.2	
7	Have the salary control accounts been reconciled monthly?			7.5.2	
8	Have the reconciliations of the salary control accounts been reviewed and signed as proof of review?			7.5.2	

CHECKLIST FOR RESIGNATION/TERMINATION OF EMPLOYMENT

No.	Procedure	Yes	No	Ref	Comments
1	Has a letter of termination been received?			7.5.3	
2	Has a memorandum of termination been prepared?			7.5.3	
3	Have leave days payable inclusive of the last effective day of work been included in the memorandum of termination?			7.5.3	
4	Has the memorandum with supporting documentation been sent to the Manager: Human Resources?			7.5.3	
5	Has the memorandum and accompanying supporting documentation been reviewed and signed as proof thereof?			7.5.3	
6	Has an exit form been prepared?			7.5.3	
7	Has the "Exit Form" been sent to Head of Department?			7.5.3	
8	Have any outstanding debt and municipal assets in employee's possession been indicated on the exit form?			7.5.3	
9	Has completed "Exit Form" been sent to Clerk: Human Resources?			7.5.3	
10	Has the employee who resigned/whose contract is terminated, completed a "Benefit withdrawal" Form?			7.5.3	
11	Has an "Exit Form" been filed in the employee file?			7.5.3	
12	Have third parties been informed of termination?			7.5.3	
13	Has employee file been sent to Clerk: Salaries?			7.5.3	
14	Have adjustments been made on the Payroll System?			7.5.3	
15	Has audit trail of adjustments made been printed?			7.5.3	
16	Have adjustments been reviewed and signed as proof of review?			7.5.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
17	Has final payment run been performed, by using segments of mSCOA?			7.5.3	
18	Has terminated employee been marked as “discharged” on Payroll System?			7.5.3	
19	Has employee file been sent to Clerk: Human Resources?			7.5.3	
20	Have the employee file been maintained for 5 years after termination?			7.5.3	
21	Has audit trail of changes to Master Data File been printed from the Payroll System?			7.5.3	
22	Has the audit trail been reviewed and signed as proof of review?			7.5.3	
23	Has signed audit trail been maintained for audit purposes?			7.5.3	

J. Checklist for Monthly Meetings (Inventory Department)

CHECKLIST FOR PERFORMING PURCHASING OF INVENTORY

No.	Procedure	Yes	No	Ref	Comments
1	Has stores re-order levels been set?			7.6.1	
2	Has an approved Requisition form for inventory purchases, been received from Head of Department?			7.6.1	
3	Was available funding on Project been verified?			7.6.1	
4	Has a requisition form been returned to the Head of Department upon the Vote being spent or upon there being insufficient funds?			7.6.1	
5	Have quotations been obtained from at least three different providers, preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality?			7.6.1	
6	If quotations are obtained from providers who are not so listed, have providers registered on the list of accredited prospective providers and does the provider meet the listing criteria for accredited prospective providers?			7.6.1	
7	Has requisition form been reviewed and signed, if sufficient funds are available?			7.6.1	
8	Has an approved requisition form, with quotations, been sent to the SCM department for procurement?			7.6.1	
9	Has inventory been received from supplier?			7.6.1	
10	Does the inventory received agree with the Goods Received Note?			7.6.1	
11	Was Goods Received Note signed as proof of review?			7.6.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
12	Does the Inventory received agree with the requisition form?			7.6.1	
13	Do the items on the Goods Received Note agree with Invoice?			7.6.1	
14	Has invoice been signed that goods were received?			7.6.1	
15	Has signed Goods Received Note and Invoice been sent to SCM?			7.6.1	

CHECKLIST FOR RECEIVING OF INVENTORY

No.	Procedure	Yes	No	Ref	Comments
1	Has Store Man received the Copy of Order from Clerk: Supply Chain Management?			7.6.2	
2	Has Order Forms been filed in alphabetically order?			7.6.2	
3	Has inventory been received from supplier?			7.6.2	
4	Does inventory received agree with the Goods Received Note?			7.6.2	
5	Has Goods Received Note has been signed proof of review?			7.6.2	
6	Was a copy of the Goods Received Note made and attached copy to the Order Form?			7.6.2	
7	Does the Inventory received agree with the Order Form?			7.6.2	
8	Do items on Goods Received Note agree with Invoice?			7.6.2	
9	Was invoice signed as proof that goods were received?			7.6.2	
10	Has the signed Goods Received Note and Invoice been sent to SCM?			7.6.2	
11	Has inventory received been captured on Inventory System, by using segments of mSCOA?			7.6.2	
12	Has the inventory system been updated with inventory captured?			7.6.2	
13	Has an Audit trail been filed for future references?			7.6.2	
14	Has inventory been stored in predetermined location?			7.6.2	

CHECKLIST FOR ISSUING OF INVENTORY

No.	Procedure	Yes	No	Ref	Comments
1	Has the Store Man monitored inventory levels by using Inventory Level Schedules?			7.6.3	
2	Has Inventory Level Schedule been sent monthly to all Head of Departments?			7.6.3	
3	Has request for inventory been received from managers within department?			7.6.3	
4	Has Head of Department verified if there is sufficient inventory on hand and that segments of mSCOA are correct?			7.6.3	
5	Has Inventory sign out form been completed and signed?			7.6.3	
6	Has Head of Department sent the signed Inventory sign out form to Store Man?			7.6.3	
7	If the inventory needs to be installed at a consumer's location, has a copy of receipt been sent with the Inventory Sign Out Form as proof that inventory have already been paid by consumer?			7.6.3	
8	Was sufficient inventory on hand?			7.6.3	
9	Has Head of Department been informed if insufficient inventory is available?			7.6.3	
10	Has Inventory Sign Out Form been signed and has inventory been issued?			7.6.3	
11	Has the employee receiving the goods also signed that goods were received in working order?				
12	Has inventory issued been captured on financial system, by using segments of mSCOA?			7.6.3	
13	Has inventory system been updated with inventory issued, by using segments of mSCOA?			7.6.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Has an Audit trail been printed for future references?			7.6.3	
15	Has a monthly summary of all inventories issued, been prepared?			7.6.3	
16	Has monthly summary of inventory issued been send to all Heads of Departments?			7.6.3	

CHECKLIST FOR INVENTORY COUNT

No.	Procedure	Yes	No	Ref	Comments
1	Has inventory count procedures been prepared?			7.6.4	
2	Has inventory count procedures been approved?			7.6.4	
3	Have inventory counts been performed on a monthly basis to ensure that each type of inventory is counted on a quarterly basis, at a minimum?			7.6.4	
4	Have high risk items been counted on a monthly basis?				
5	Has Stock Count Teams performed inventory count, by counting each item twice?			7.6.4	
6	Has inventory count sheets been received from stock count team?			7.6.4	
7	Has Store Man compiled an inventory list from inventory count sheets?			7.6.4	
8	Has information been transferred from the inventory list to a Master stock sheet?			7.6.4	
9	If any differences were found, were the differences followed up?			7.6.4	
10	Has any differences on Inventory Count Sheets and Master Stock Sheet been corrected?			7.6.4	
11	Has Master Stock Sheet been signed as a true reflection of inventory on-hand?			7.6.4	
12	Has the Inventory System been updated with results of inventory count?			7.6.4	
13	Has an Audit trail been printed for future reference?			7.6.4	
14	Have results of stock count been reported to Head: Assets and Expenditure?			7.6.4	

K. Checklist for Monthly Meetings (Asset Management Planning)

CHECKLIST FOR ESTABLISHING A PROJECT MANAGEMENT UNIT

No.	Procedure	Yes	No	Ref	Comments
1	Has a business plan been prepared that clarifies whether the Project Management Unit (PMU) will be established according to a shared services model or within the municipality?			8.2.2	
2	Have the details and qualifications of the human resources that are to be deployed in the PMU, been indicated in business plan?			8.2.2	
3	Has a detailed budget for PMU been Included in the business plan?			8.2.2	
4	Does the business plan indicate how the PMU is going to benefit the municipalities it is going to serve?			8.2.2	
5	Has there been consultation with local municipalities as to whether PMU is to be established at a district municipality level?			8.2.2	
6	Have the district municipality been informed if PMU is to be established at local municipality level?			8.2.2	
7	Has details and qualifications of the human resources to be deployed in the PMU been forwarded to the district municipality or local municipality, depending where the PMU is located?			8.2.2	
8	Has a business plan been submitted to National Municipal Infrastructure Unit, within National Treasury, in first year of establishing PMU?			8.2.2	
9	Has approval been obtained from National Municipal Infrastructure Unit to establish PMU?			8.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
10	Has a revised business plan been submitted to DPLG if the original model of established PMU changes?			8.2.2	
11	Has an annual budget been submitted to DPLG before 15 February?			8.2.2	

L. Checklist for Monthly Meetings (Property, Plant and Equipment)

CHECKLIST FOR ACQUISITION OF MOVABLE ASSETS (NEW)

No.	Procedure	Yes	No	Ref	Comments
1	Has it been indicated during the SCM procedures if a new/renewal asset is acquired?			8.3.1.1	
2	Were all assets received at central base and was the Manager who ordered the asset contacted?			8.3.1.1	
3	ALTERNATIVE: Did the Manager, who ordered the asset, receive the asset?			8.3.1.1	
4	Was the documentation signed as proof of receipt of the asset agreed to the order placed? Was a verification conducted that the asset was in working condition?			8.3.1.1	
5	Has the invoice been certified for payment?			8.3.1.1	
6	Was the invoice sent to Creditors Department?			8.3.1.1	
7	Has the "Asset Acquisition Form" been completed, by using segments of mSCOA?			8.3.1.1	
8	Has "Asset Acquisition Form", with copy of invoice been sent to Chief Clerk: Assets?			8.3.1.1	
9	Has information on "Asset Acquisition Form" been verified?			8.3.1.1	
10	Does the expected useful life of asset agree with Asset Management Policy?			8.3.1.1	
11	Has the asset been barcoded?			8.3.1.1	
12	Has the "Asset Acquisition Form" been updated with barcode and any other short comings?			8.3.1.1	
13	Has asset been captured on the Asset Register, by using segments of mSCOA?			8.3.1.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Has a monthly list of all acquisitions been prepared?			8.3.1.1	
15	Has a monthly list of acquisitions been submitted to Accountant: Assets?			8.3.1.1	
16	Has Asset Register been reconciled with General Ledger?			8.3.1.1	
17	If any differences were found, were they investigated?			8.3.1.1	
18	Have the differences been corrected?			8.3.1.1	
19	Has a list of Acquisitions, with audit trail of acquisitions, been filed for future references?			8.3.1.1	
20	Has monthly financial reports in terms of Actual versus Budget spend been submitted to the CFO and other appropriate officials?			8.3.1.1	
21	Have Repairs and Maintenance Projects been reviewed to confirm the correct allocation between operating and capital expenditure?			8.3.1.1	
22	Have the differences been corrected?			8.3.1.1	



CHECKLIST FOR ACQUISITION OF MOVABLE ASSETS (RENEWAL)

No.	Procedure	Yes	No	Ref	Comments
1	Has the "Request of Asset Replacement Form" been completed, by using segments of mSCOA?			8.3.1.2	
2	Has the "Request of Asset Replacement Form" been approved by the Head of Department?			8.3.1.2	
3	Was there any indication during the SCM procedures if a new/renewal asset is acquired?			8.3.1.2	
4	Were all assets received at central base and the Manager who ordered the asset contacted?			8.3.1.2	
5	ALTERNATIVE: Did the manager, who ordered the asset, receive the asset?			8.3.1.2	
6	Was the documentation signed as proof that the asset was received, agreed to order placed and a verification conducted to confirm that the asset is in a working condition?			8.3.1.2	
7	Has the invoice been certified for payment?			8.3.1.2	
8	Has the invoice been sent to Creditors Department?			8.3.1.2	
9	Has an "Asset Replacement Form" been completed, by using segments of mSCOA?			8.3.1.2	
10	Has the Manager: Information Systems been requested to remove all hardware and software from computers, before they are handed in at Asset Store?			8.3.1.2	
11	Has replaced asset been sent to Asset Stores?			8.3.1.2	
12	Has information on "Asset Replacement Form" been verified with Asset Register?			8.3.1.2	
13	Has receipt been issued for asset received?			8.3.1.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Has receipt been received from Asset Store when asset is handed in?			8.3.1.2	
15	Has the "Asset Replacement Form", "Request for Asset Replacement" and Copy of receipt from Asset Store was sent to Chief Clerk: Assets?			8.3.1.2	
16	Has the "Asset Replacement Form", "Request for Asset Replacement" and Copy of receipt from Asset Store been reviewed?			8.3.1.2	
17	Has the "Asset Acquisition Form" been completed, by using segments of mSCOA?			8.3.1.2	
18	Has the "Asset Acquisition Form", with copy of invoice been sent to Chief Clerk: Assets?			8.3.1.2	
19	Has the information on "Asset Acquisition Form" been verified?			8.3.1.2	
20	Does the expected useful life of asset agree with Asset Management Policy?			8.3.1.2	
21	Has asset been barcoded?			8.3.1.2	
22	Has the "Asset Acquisition Form" been updated with barcode and any other short comings?			8.3.1.2	
23	Has asset been captured on asset register, by using segments of mSCOA?			8.3.1.2	
24	Has a monthly list of all acquisitions been prepared?			8.3.1.2	
25	Has monthly list of acquisitions been submitted to Accountant: Assets?			8.3.1.2	
26	Has Asset Register been reconciled with General Ledger?			8.3.1.2	
27	If any differences were found, were they investigated?			8.3.1.2	
28	Have the differences been corrected?			8.3.1.2	
29	Has a list of acquisitions, with audit trail of acquisitions, been filed for future references?			8.3.1.2	

CHECKLIST FOR CONSTRUCTION OF INFRASTRUCTURE ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Has it been indicated during the SCM procedures if a new/renewal asset is acquired?			8.3.1.3	
2	Did the Project Management Unit manage the project?			8.3.1.3	
3	Has the work been performed as per the Service-Level Agreement been signed of as such?			8.3.1.3	
4	Has the invoice been certified for payment?			8.3.1.3	
5	Was the invoice sent to Creditors Department?			8.3.1.3	
6	Has the "Asset Acquisition Form" been completed, by using segments of mSCOA?			8.3.1.3	
7	FOR PROJECTS STILL UNDER CONSTRUCTION: Has "Asset Acquisition Form", with copy of payment certificate been sent to Chief Clerk: Assets?			8.3.1.3	
8	Has information on "Asset Replacement Form" been verified?			8.3.1.3	
9	Has Asset been captured in Work-in-Progress Register, by using segments of mSCOA?			8.3.1.3	
10	Has the associated Retention been captured in the Retention Register?			8.3.1.3	
11	Has a monthly list of all work-in-progress been prepared?			8.3.1.3	
12	Has monthly list of work-in-progress been submitted to Accountant: Assets?			8.3.1.3	
13	Has Work-in-Progress Register been reconciled with General Ledger?			8.3.1.3	
14	Has Retention Register been reconciled with General Ledger?			8.3.1.3	
15	If any differences were found, were they investigated?			8.3.1.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Have the differences been corrected?			8.3.1.3	
17	Has a list of work-in-progress, with audit trail of acquisitions and supporting documentation, for future references?			8.3.1.3	
18	Has a copy of Retention Register been filed with supporting documentation for future references?			8.3.1.3	
19	FOR COMPLETED PROJECTS: Has infrastructure been unbundled or has a Service Provider been appointed, through SCM process, to unbundle infrastructure?			8.3.1.3	
20	Has an "Asset Acquisition Form" been completed for completed project, by using segments of mSCOA?			8.3.1.3	
21	Has unbundled items been documented on "Asset Acquisition Form", by using segments of mSCOA?			8.3.1.3	
22	Has the "Asset Acquisition Form", with Final Bill of Quantities, Final As-Built Drawings, Completion Certificate and associated Special Information been sent to Chief Clerk: Assets?			8.3.1.3	
23	Has information been verified on "Asset Acquisition Form"?			8.3.1.3	
24	Does the Expected Useful Life of Asset agree with Asset Policy?			8.3.1.3	
25	Has Work-in-Progress been reconciled with unbundled items?			8.3.1.3	
26	Has project been updated on GIS System?			8.3.1.3	
27	Has "Asset Acquisition Form" been updated with GIS Data and any other short comings?			8.3.1.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
28	Has the Asset been captured on the Asset Register, by using segments of mSCOA?			8.3.1.3	
29	Has a monthly list of all acquisitions been prepared?			8.3.1.3	
30	Has the monthly list of acquisitions been submitted to Accountant: Assets?			8.3.1.3	
31	Has journals been prepared for transfer of work-in-progress, by using segments of mSCOA?			8.3.1.3	
32	Has journals been captured on financial system, by using segments of mSCOA?			8.3.1.3	
33	Has Asset Register and Work-in-Progress Register been reconciled with General Ledger?			8.3.1.3	
34	If any differences were found, were they investigated?			8.3.1.3	
35	Have the differences been corrected?			8.3.1.3	
36	Has a list of acquisitions, with an audit trail thereof, been filed for future reference?			8.3.1.3	

**CHECKLIST FOR PERFORMING OF ASSET COUNT OF MOVABLE ASSETS
(FIRST-TIME FULL ASSET COUNT)**

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.3.2.1	
2	Were asset count procedures approved at HOD Meeting?			8.3.2.1	
3	Has other Departments been informed of asset count, in writing?			8.3.2.1	
4	Has Asset Count Template been prepared for "First-time Full Asset Count - Movable Assets"?			8.3.2.1	
5	Was an asset count performed (Individual Asset Count Team consist of 2 x employees in Finance Department + 1 Employee of department where asset count is performed)?			8.3.2.1	
6	Was asset count verified with information on Asset Register?			8.3.2.1	
7	Has a list of all "Missing Assets" been prepared?			8.3.2.1	
8	Has list of "Missing Asset" been sent to all Custodians and Manager to whom Custodian report?			8.3.2.1	
9	Have reasons for "Missing Assets" been obtained?			8.3.2.1	
10	Has assets not verified during asset count been physically verified?			8.3.2.1	
11	Were the "Asset Transfer Forms" obtained from the Custodian upon the asset being transferred?			8.3.2.1	
12	Has the asset been verified at the new location upon it being transferred?			8.3.2.1	
13	Has a copy of receipt been obtained for assets handed-in at Asset Store?			8.3.2.1	
14	Has existence of asset at Asset Store been verified?			8.3.2.1	
15	Was list of "Missing Assets" updated?			8.3.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Has Final list of "Missing Assets" been sent to Accountant: Assets?			8.3.2.1	
17	Has values from Asset Register been obtained for all "Missing Assets"?			8.3.2.1	
18	Has a list of "Missing Assets" with values been prepared, by using segments of mSCOA?			8.3.2.1	
19	Was list of "Missing Assets" with values sent to Financial Committee?			8.3.2.1	
20	Did Financial Committee investigate items on list of "Missing Assets"?			8.3.2.1	
21	Did Financial Committee approve list of "Missing Assets"?			8.3.2.1	
22	Has an approved "Missing Asset List" been sent to Accountant: Assets?			8.3.2.1	
23	Have assets been written-off on Asset Register, by using segments of mSCOA?			8.3.2.1	
24	Have journals for write-off of assets been captured on financial system, by using segments of mSCOA?			8.3.2.1	
25	Has Asset Register been reconciled with General Ledger?			8.3.2.1	
26	If any differences were found, were they investigated?			8.3.2.1	
27	Have the differences been corrected?			8.3.2.1	
28	Has list of "Missing Assets" with audit trail of write-offs been filed for future references?			8.3.2.1	
29	Has a list of all assets, identified during the asset count, without a barcode been prepared?			8.3.2.1	
30	Was asset register reviewed, to identify if asset was not previously recorded on asset register?			8.3.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
31	Have assets without barcodes, been barcoded?			8.3.2.1	
32	Has a final list of "Assets not previously recognised", with remaining useful lives been prepared, by using segments of mSCOA?			8.3.2.1	
33	Has final list of "Assets not previously recognised" been sent to Accountant: Assets?			8.3.2.1	
34	Has Current Replacement Cost for all assets not previously recognised been obtained?			8.3.2.1	
35	Has remaining useful lives of assets been obtained from report?			8.3.2.1	
36	Has fair value of each asset been calculated?			8.3.2.1	
37	Has list of "Assets not previously recognised" with fair values been sent to Head: Assets and Expenditure?			8.3.2.1	
38	Have fair value calculations of assets been reviewed?			8.3.2.1	
39	Has a list of "Assets not previously recognised" with fair values been sent to Finance Committee?			8.3.2.1	
40	Has Finance Committee investigated items on the list of "Assets not previously recognised"?			8.3.2.1	
41	Has Finance Committee approved list of "Assets not previously recognised"?			8.3.2.1	
42	Has "Assets not previously recognised" been captured in Asset Register, by using segments of mSCOA?			8.3.2.1	
43	Have journals for assets not previously recognised been captured on financial system, by using segments of mSCOA?			8.3.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
44	Has the Asset Register been reconciled with General Ledger?			8.3.2.1	
45	If any differences were found, were they investigated?			8.3.2.1	
46	Have the Differences been corrected?			8.3.2.1	
47	Has a list of "Assets not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.3.2.1	
48	Has condition rating of all assets been obtained from asset count teams?			8.3.2.1	
49	Has remaining useful life of asset been calculated, by taking the condition rating of the asset into account?			8.3.2.1	
50	Has the current year's RUL been compared with the RUL of prior year?			8.3.2.1	
51	Has a list of assets with a change of more than 1 year been prepared?			8.3.2.1	
52	Has list of "Changes in useful lives" been sent to Accountant: Assets?			8.3.2.1	
53	Was Remaining Useful Life calculations reviewed and split into different categories?			8.3.2.1	
54	Has backlog depreciation been calculated?			8.3.2.1	
55	Has backlog depreciation been recorded in Asset Register, by using segments of mSCOA?			8.3.2.1	
56	Has the Asset Register been updated with all remaining useful lives?			8.3.2.1	
57	Have journals for backlog depreciation (Correction of Error) been captured on financial system, by using segments of mSCOA?			8.3.2.1	
58	Has the Asset Register been reconciled with General Ledger?			8.3.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
59	Has a list of all "Obsolete Assets" been prepared, by using segments of mSCOA?			8.3.2.1	
60	Has list of "Obsolete Assets" been sent to all Custodians and Manager to whom Custodian report?			8.3.2.1	
61	Has confirmation that list of "Obsolete stock" is correct, been requested?			8.3.2.1	
62	Were Managers in all departments requested to complete "Asset Replacement Form", by using segments of mSCOA?			8.3.2.1	
63	Has Managers in all departments been requested to send obsolete assets to Asset Store?			8.3.2.1	
64	Was asset received at Asset Stores?			8.3.2.1	
65	Has information on "Asset Replacement Form" been verified with list of obsolete Assets?			8.3.2.1	
66	Was a receipt issued for asset received?			8.3.2.1	
67	Has Managers in all Departments sent "Asset Replacement Form" and Copy of receipt from Asset Store to Chief Clerk: Assets?			8.3.2.1	
68	Has "Asset Replacement Form" and Copy of receipt from Asset Store been reviewed?			8.3.2.1	
69	Has a list of all write-offs been prepared, by using segments of mSCOA?			8.3.2.1	
70	Has a list of write-offs been sent to Finance Committee?			8.3.2.1	
71	Has Finance Committee investigated items on list of write-offs?			8.3.2.1	
72	Has Finance Committee approved list of write-offs?			8.3.2.1	



STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
73	Has a list of write-offs been submitted to Accountant: Assets?			8.3.2.1	
74	Has the Asset Register been reconciled with General Ledger?			8.3.2.1	
75	If any differences were found, were they investigated?			8.3.2.1	
76	Have the differences been corrected?			8.3.2.1	
77	Has the list of write-offs with audit trail of acquisitions, been filed for future references?			8.3.2.1	
78	Has Test Depreciation Run been performed, by using segments of mSCOA?			8.3.2.1	
79	If any differences were found, were they investigated?			8.3.2.1	
80	Have the differences been corrected?			8.3.2.1	
81	Has depreciation run been performed, by using segments of mSCOA?			8.3.2.1	
82	Has depreciation in Asset Register been reconciled with depreciation in General Ledger, by using segments of msCOA?			8.3.2.1	
83	Has Asset Register been reconciled with General Ledger?			8.3.2.1	
84	If any differences were found, were they investigated?			8.3.2.1	
85	Have the differences been corrected?			8.3.2.1	
86	Has a list of all deviations from asset count procedures been prepared?			8.3.2.1	
87	Has a list of all deviations been submitted to Municipal Manager?			8.3.2.1	

**CHECKLIST FOR PERFORMING OF ASSET COUNT FOR MOVABLE ASSETS
(ANNUAL ASSET COUNT)**

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.3.2.2	
2	Were asset count procedures approved at HOD Meeting?			8.3.2.2	
3	Has other Departments been informed of asset count, in writing?			8.3.2.2	
4	Has Asset Count Template been prepared for "Annual Asset Count"?			8.3.2.2	
5	Has Asset Count Template been populated with information obtained from Asset Register?			8.3.2.2	
6	Was Asset Count performed (Individual Asset Count Team consist of 2 x employees in Finance Department + 1 employee of Department where asset count is performed)?			8.3.2.2	
7	Was asset count verified with information on Asset Register?			8.3.2.2	
8	Has a list of all "Missing Assets" been prepared, by using segments of mSCOA?			8.3.2.2	
9	Has list of "Missing Asset" been sent to all Custodians and Manager to whom Custodian report?			8.3.2.2	
10	Have reasons for "Missing Assets" been obtained?			8.3.2.2	
11	Has assets not verified during asset count been physically verified?			8.3.2.2	
12	Were "Asset Transfer Forms" obtained from custodian if asset was transferred?			8.3.2.2	
13	Has asset been verified at new location if asset was transferred?			8.3.2.2	
14	Has a copy of receipt been obtained for assets handed-in at Asset Store?			8.3.2.2	
15	Has existence of asset at Asset Store been verified?			8.3.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Was list of "Missing Assets" updated?			8.3.2.2	
17	Has Final list of "Missing Assets" been sent to Accountant: Assets?			8.3.2.2	
18	Has values from Asset Register been obtained for all "Missing Assets"?			8.3.2.2	
19	Has a list of "Missing Assets" with values been prepared, by using segments of mSCOA?			8.3.2.2	
20	Was list of "Missing Assets" with values sent to Financial Committee?			8.3.2.2	
21	Did Financial Committee investigate items on "Missing Asset List"?			8.3.2.2	
22	Did Financial Committee approve "Missing Asset List"?			8.3.2.2	
23	Has an approved "Missing Asset List" been sent to Accountant: Assets?			8.3.2.2	
24	Has assets on Asset Register been written-off, by using segments of mSCOA?			8.3.2.2	
25	Have journals for assets written-off been captured on financial system, by using segments of mSCOA?			8.3.2.2	
26	Has Asset Register been reconciled with General Ledger?			8.3.2.2	
27	If any differences were found, were they investigated?			8.3.2.2	
28	Have the differences been corrected?			8.3.2.2	
29	Has list of "Missing Assets" with audit trail of write-offs been filed for future references?			8.3.2.2	
30	Has a list of all assets, identified during the asset count, without a barcode been prepared?			8.3.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
31	Has asset register been reviewed, to identify assets that were not previously recorded on asset register?			8.3.2.2	
32	Have assets without barcodes, been barcoded?			8.3.2.2	
33	Has a final list of "Assets not previously recognised", with remaining useful lives been prepared, by using segments of mSCOA?			8.3.2.2	
34	Has final list of "Assets not previously recognised" been sent to Accountant: Assets?			8.3.2.2	
35	Has Current Replacement Cost for all assets not previously recognised been obtained?			8.3.2.2	
36	Has remaining useful lives of assets been obtained from report?			8.3.2.2	
37	Has fair value of each asset been calculated?			8.3.2.2	
38	Has list of "Assets not previously recognised" with fair values been sent to Head: Assets and Expenditure?			8.3.2.2	
39	Has fair value calculations of assets been reviewed?			8.3.2.2	
40	Has a list of "Assets not previously recognised" with fair values been sent to Finance Committee?			8.3.2.2	
41	Has Finance Committee investigated items on the list of "Assets not previously recognised"?			8.3.2.2	
42	Has Finance Committee approved list of "Assets not previously recognised"?			8.3.2.2	
43	Has an approved list of "Assets not previously recognised" been sent to Accountant: Assets?			8.3.2.2	
44	Has "Assets not previously recognised" been captured in Asset Register, by using segments of mSCOA?			8.3.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
45	Have journals for assets not previously recognised been captured on financial system, by using segments of mSCOA?			8.3.2.2	
46	Has the Asset Register been reconciled with General Ledger?			8.3.2.2	
47	If any differences were found, were they investigated?			8.3.2.2	
48	Have the differences been corrected?			8.3.2.2	
49	Has a list of "Assets not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.3.2.2	
50	Has condition rating of all assets been obtained from asset count teams?			8.3.2.2	
51	Has remaining useful life of asset been calculated, by taking the condition rating of the asset into account?			8.3.2.2	
52	Has the current year's RUL been compared with the RUL of prior year?			8.3.2.2	
53	Has list of "Changes in useful lives" been sent to Accountant: Assets?			8.3.2.2	
54	Was remaining useful life calculations reviewed and split into different categories?			8.3.2.2	
55	Has the Asset Register been updated with all remaining useful lives per calculations above?			8.3.2.2	
56	Has Test Depreciation Run been performed, by using segments of mSCOA?			8.3.2.2	
57	If any differences were found, were they investigated?			8.3.2.2	
58	Have the differences been corrected?			8.3.2.2	
59	Has final depreciation run been performed, by using segments of mSCOA?			8.3.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
60	Has depreciation in Asset Register been reconciled with depreciation in General Ledger, by using segments of mSCOA?			8.3.2.2	
61	Has Asset Register been reconciled with General Ledger?			8.3.2.2	
62	If any differences were found, were they investigated?			8.3.2.2	
63	Have the differences been corrected?			8.3.2.2	
64	Have reports for changes in useful lives of the assets been generated?			8.3.2.2	
65	Has a disclosure note in Financial Statements been prepared for changes in useful lives?			8.3.2.2	
66	Has a list of all "Obsolete Assets" been prepared, by using segments of mSCOA?			8.3.2.2	
67	Has list of "Obsolete Assets" been sent to all Custodians and Manager to whom Custodian report?			8.3.2.2	
68	Has confirmation of the list of "Obsolete stock" being correct, been requested?			8.3.2.2	
69	Were Managers in all departments requested to complete "Asset Replacement Form", by using segments of mSCOA?			8.3.2.2	
70	Has Managers in all departments been requested to send obsolete assets to Asset Store?			8.3.2.2	
71	Was asset received at Asset Stores?			8.3.2.2	
72	Has information on "Asset Replacement Form" been verified with list of obsolete Assets?			8.3.2.2	
73	Was a receipt issued for asset received?			8.3.2.2	



STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
74	Has Managers in all Departments sent "Asset Replacement Form" and Copy of receipt from Asset Store to Chief Clerk: Assets?			8.3.2.2	
75	Has "Asset Replacement Form" and Copy of receipt from Asset Store been reviewed?			8.3.2.2	
76	Has a list of all write-offs been prepared, by using segment of msCOA?			8.3.2.2	
77	Has a list of write-offs been sent to Finance Committee?			8.3.2.2	
78	Has Finance Committee investigated items on list of write-offs?			8.3.2.2	
79	Has Finance Committee approved list of write-offs?			8.3.2.2	
80	Has a list of write-offs been submitted to Accountant: Assets?			8.3.2.2	
81	Has the Asset Register been reconciled with General Ledger?			8.3.2.2	
82	If any differences were found, were they investigated?			8.3.2.2	
83	Have the differences been corrected?			8.3.2.2	
84	Has the list of write-offs with audit trail of acquisitions, been filed for future references?			8.3.2.2	
85	Has a list of all deviations from asset count procedures been prepared?			8.3.2.2	
86	Has the list of all deviations been submitted to Municipal Manager?			8.3.2.2	

**CHECKLIST FOR PERFORMING OF ASSET COUNT FOR IMMOVABLE ASSETS
(FIRST-TIME FULL ASSET COUNT)**

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.3.2.3	
2	Were asset count procedures approved at HOD Meeting?			8.3.2.3	
3	Has other Departments been informed of asset count, in writing?			8.3.2.3	
4	Has Asset Count Template been prepared for "First-time Full Asset Count - Non-Movable Assets"?			8.3.2.3	
5	Has a list been obtained from Deeds Office of all properties registered in the name of the Municipality?			8.3.2.3	
6	Has a list from valuation roll of all properties registered in the name of the Municipality been obtained?			8.3.2.3	
7	Has a list of all properties in the Asset Register been obtained?			8.3.2.3	
8	Has list from Deeds Office been reconciled with list from valuation roll?			8.3.2.3	
9	If any differences were found, were they investigated?			8.3.2.3	
10	Have reasons for differences been documented?			8.3.2.3	
11	Have a list of all properties under the control of the Municipality been prepared?			8.3.2.3	
12	Has the list of properties under the control of the Municipality been reconciled with properties in the Asset Register?			8.3.2.3	
13	If any differences were found, were they investigated?			8.3.2.3	
14	Have reasons for differences been documented?			8.3.2.3	
15	Has a final list of all properties under the control of the Municipality been prepared?			8.3.2.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Has all property under the control of the Municipality been inspected and their usage determined?			8.3.2.3	
17	Has all property under the control of the Municipality been inspected and the condition of the asset assessed, based on hierarchy per the Asset Policy?			8.3.2.3	
18	Has values been obtained from registered Valuer for all property under the control of the Municipality?			8.3.2.3	
19	Has a Property Register, with values, been prepared, by using segments of mSCOA?			8.3.2.3	
20	Has Property Register values been sent to Finance Committee?			8.3.2.3	
21	Have Finance Committee approved Property Register?			8.3.2.3	
22	Has an approved Property Register been sent to Accountant: Assets?			8.3.2.3	
23	Has condition rating of all properties in Property Register been sent to Accountant: Assets?			8.3.2.3	
24	Has backlog depreciation on properties been calculated?			8.3.2.3	
25	Has Asset Register been updated with information in Property Register and calculations of back-log depreciation, by using segments of mSCOA?			8.3.2.3	
26	Have journals for properties not previously recognised been captured on financial system, by using segments of mSCOA?			8.3.2.3	
27	Has Asset Register been reconciled with General Ledger?			8.3.2.3	
28	If any differences were found, were they investigated?			8.3.2.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
29	Have the differences been corrected?			8.3.2.3	
30	Has list of "Properties not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.3.2.3	
31	Has Test Depreciation Run been performed, by using segments of mSCOA?			8.3.2.3	
32	If any differences were found, were they investigated?			8.3.2.3	
33	Have the differences been corrected?			8.3.2.3	
34	Has depreciation run been performed, by using segments of mSCOA?			8.3.2.3	
35	Has depreciation in Asset Register been reconciled with depreciation in General Ledger, by using segments of mSCOA?			8.3.2.3	
36	Has Asset Register been reconciled with General Ledger?			8.3.2.3	
37	If any differences were found, were they investigated?			8.3.2.3	
38	Have the differences been corrected?			8.3.2.3	
39	Has the transfer process for property not registered in the name of the Municipality, been started?			8.3.2.3	
40	Has a list of all deviations from asset count procedures been prepared?			8.3.2.3	
41	Has list of all deviations been submitted to Municipal Manager?			8.3.2.3	

**CHECKLIST FOR PERFORMING OF ASSET COUNT FOR IMMOVABLE ASSETS
(ANNUAL ASSET COUNT)**

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.3.2.4	
2	Were asset count procedures approved at HOD Meeting?			8.3.2.4	
3	Has other Departments been informed of asset count, in writing?			8.3.2.4	
4	Has Asset Count Template been prepared for "Annual Asset Count - Non-Movable Assets"?			8.3.2.4	
5	Has a list been obtained from Deeds Office of all properties registered in the name of the Municipality?			8.3.2.4	
6	Has a list from valuation roll of all properties registered in the name of the Municipality been obtained?			8.3.2.4	
7	Has the list from Deeds Office been reconciled with Property Register?			8.3.2.4	
8	If any differences were found, were they investigated?			8.3.2.4	
9	Have reasons for differences been documented?			8.3.2.4	
10	Has the list from valuation roll been reconciled with Property Register?			8.3.2.4	
11	If any differences were found, were they investigated?			8.3.2.4	
12	Have reasons for differences been documented?			8.3.2.4	
13	Have all the properties in the Property Register been inspected and their usage confirmed?			8.3.2.4	
14	Has all the properties in the Property Register been inspected and condition of the asset assessed, based on hierarchy in Asset Policy?			8.3.2.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has values been obtained from registered Valuer for all property under the control of the Municipality?			8.3.2.4	
16	Has the Property been updated with the details of the registered owner, values, usage of property and condition of property?			8.3.2.4	
17	Has an "Asset Transfer Form" been prepared for all property of which usage has changed during the year, by using segments of mSCOA?			8.3.2.4	
18	Has updated Property Register with summary of all changes during the year been sent to Accountant: Assets?			8.3.2.4	
19	Has all "Asset Transfer Form", for all property of which usage has changed during the year, been sent to Accountant: Assets?			8.3.2.4	
20	Has Assets Register been updated with all Asset Transfers, by using segments of mSCOA?			8.3.2.4	
21	Have journals for Asset Transfers been captured on financial system, by using segments of mSCOA?			8.3.2.4	
22	Has Asset Register been reconciled with General Ledger?			8.3.2.4	
23	If any differences were found, were they investigated?			8.3.2.4	
24	Have the differences been corrected?			8.3.2.4	
25	Has the list of "Asset Transfers" with audit trail of transfers, been filed for future references?			8.3.2.4	
26	Has the Property Register been reconciled with Asset Register?			8.3.2.4	
27	If any differences were found, were they investigated?			8.3.2.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
28	Have the differences been documented?			8.3.2.4	
29	Have journals for properties not previously recognised been captured on financial system, by using segments of mSCOA?			8.3.2.4	
30	Has Asset Register been reconciled with General Ledger?			8.3.2.4	
31	If any differences were found, were they investigated?			8.3.2.4	
32	Have the differences been corrected?			8.3.2.4	
33	Has the list of "Properties not previously recognised", along with an audit trail of transfer-in assets, been filed for future reference?			8.3.2.4	
34	Have the journals for properties disposed during the year been captured on financial system, by using segments of mSCOA?			8.3.2.4	
35	Has Asset Register been reconciled with General Ledger?			8.3.2.4	
36	If any differences were found, were they investigated?			8.3.2.4	
37	Have the differences been corrected?			8.3.2.4	
38	Has the list of "Properties disposed" with audit trail of disposals, been filed for future references?			8.3.2.4	
39	Have the journals for properties carried at Revaluation Cost been captured on the financial system, by using segments of msCOA?			8.3.2.4	
40	Has Asset Register been reconciled with General Ledger?			8.3.2.4	
41	If any differences were found, were they investigated?			8.3.2.4	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
42	Have the differences been corrected?			8.3.2.4	
43	Has the list of "Revaluation Adjustments" with audit trail of adjustments, been filed for future references?			8.3.2.4	
44	Has Test Depreciation Run been performed, by using segments of mSCOA?			8.3.2.4	
45	If any differences were found, were they investigated?			8.3.2.4	
46	Have the differences been corrected?			8.3.2.4	
47	Has the final depreciation run been performed, by using all segments of mSCOA?			8.3.2.4	
48	Has depreciation in Asset Register been reconciled with depreciation in General Ledger, by using segments of mSCOA?			8.3.2.4	
49	Has Asset Register been reconciled with General Ledger?			8.3.2.4	
50	If any differences were found, were they investigated?			8.3.2.4	
51	Have the differences been corrected?			8.3.2.4	
52	Has the transfer process for property not registered in the name of the Municipality, been started?			8.3.2.4	
53	Has a list of all deviations from asset count procedures been prepared?			8.3.2.4	
54	Has list of all deviations been submitted to Municipal Manager?			8.3.2.4	

CHECKLIST FOR TRANSFER OF PROPERTY, PLANT AND EQUIPMENT WITHIN THE MUNICIPALITY

No.	Procedure	Yes	No	Ref	Comments
1	Has an "Asset Transfer" form been completed, by using segments of mSCOA?			8.3.3.1	
2	Has the Manager of each section approved asset transfer?			8.3.3.1	
3	Has the "Asset Transfer" form been sent to Chief Clerk: Assets?			8.3.3.1	
4	Has the "Asset Transfer" form been reviewed and field updated if required?			8.3.3.1	
5	Has the Asset Register been updated, by using segments of mSCOA?			8.3.3.1	
6	Has the list of asset transfers with audit trail of transfers, been filed for future references?			8.3.3.1	

CHECKLIST FOR IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT

No.	Procedure	Yes	No	Ref	Comments
1	Has any indication of impairment been identified?			8.3.4.1	
2	Has a list of all impairments been sent to Accountant: Assets?			8.3.4.1	
3	Has indication of impairments been reviewed and determined if there is an actual indication of impairment?			8.3.4.1	
4	Has it been determined if the asset is a cash-generating asset or non-cash generating asset?			8.3.4.1	
5	Has the Recoverable Service Amount for Non-Cash Generating Assets been calculated?			8.3.4.1	
6	Has the Recoverable Amount for Cash Generating Assets been calculated?			8.3.4.1	
7	Has carrying value of assets from asset register been obtained?			8.3.4.1	
8	Has impairment been calculated?			8.3.4.1	
9	Was it determined whether the asset had prior year impairments or reversal of impairments?			8.3.4.1	
10	Has the asset register been updated with the impairment calculations, by using segments of mSCOA?			8.3.4.1	
11	Have the journals for impairments been captured on financial system, by using segments of mSCOA?			8.3.4.1	
12	Has Asset Register been reconciled with General Ledger?			8.3.4.1	
13	If any differences were found, were they investigated?			8.3.4.1	
14	Have the differences been corrected?			8.3.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has the list of Impairments with audit trail of impairments been filed for future references?			8.3.4.1	



**CHECKLIST FOR DISPOSAL OF PROPERTY, PLANT AND EQUIPMENT
(MOVABLE ASSETS)**

No.	Procedure	Yes	No	Ref	Comments
1	Has a list of all obsolete assets in Asset Store been maintained, by using segments of mSCOA?			8.3.5.1	
2	Was the need for an auction identified?			8.3.5.1	
3	Has the list of all obsolete items in Asset Store been sent to Heads of Department?			8.3.5.1	
4	Has the Heads of Department updated the disposal list, by using segments of mSCOA?			8.3.5.1	
5	Has the Heads of Department signed the list of disposals?			8.3.5.1	
6	Have the Heads of Department sent the disposal list to Chief Clerk: Assets			8.3.5.1	
7	Has all disposal lists been consolidated?			8.3.5.1	
8	Has items on disposal list been verified with Asset Register?			8.3.5.1	
9	Was it confirmed that all assets are written-off?			8.3.5.1	
10	Has the list of write-offs been submitted to Accountant: Assets?			8.3.5.1	
11	Has Asset Register been reconciled with General Ledger?			8.3.5.1	
12	If any differences were found, were they investigated?			8.3.5.1	
13	Have the differences been corrected?			8.3.5.1	
14	Has list of write-offs with audit trail of write-offs, been filed for future references?			8.3.5.1	
15	Has inputs from National and Provincial Treasury been requested for all non-exempt assets to be transferred or disposed?			8.3.5.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Has a list of items to be sold been submitted to the Finance Committee?			8.3.5.1	
17	Has the Finance Committee investigated items on list by taking into account the provisions of section 14 of the MFMA?			8.3.5.1	
18	Has the Finance Committee approve that items on list may be sold?			8.3.5.1	
19	Has Supply Chain Management Procedures been followed to perform auction?			8.3.5.1	
20	Has auction been advertised in newspapers and on municipal website?			8.3.5.1	
21	Has the Manager: Information Systems been requested to remove all hardware and software from computers, before they are sold at an auction or donated?			8.3.5.1	
22	Was auction held?			8.3.5.1	
23	Has a letter been received from auctioneer, indicating proceeds of auction, commission paid and items sold?			8.3.5.1	
24	Have all assets that were sold, been written-off to R0 in the Asset Register, by using segments of mSCOA?			8.3.5.1	
25	Has a list of write-offs been submitted to Accountant: Assets?			8.3.5.1	
26	Has Asset Register been reconciled with General Ledger?			8.3.5.1	
27	If any differences were found, were they investigated?			8.3.5.1	
28	Have the differences been corrected?			8.3.5.1	
29	Has a list of write-offs with audit trail of write-offs, been filed for future references?			8.3.5.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
30	Have journals for sale of asset transactions been captured on the financial system, by using segments of mSCOA?			8.3.5.1	
31	Has Asset Register been reconciled with General Ledger?			8.3.5.1	
32	If any differences were found, were they investigated?			8.3.5.1	
33	Have the differences been corrected?			8.3.5.1	
34	Has a report of all assets that were sold been prepared?			8.3.5.1	
35	Has the report been submitted to Finance Committee, indicating all items that were sold and proceeds from the auction?			8.3.5.1	
36	Has an information statement containing a list of disposed assets been placed on municipal website?			8.3.5.1	

**CHECKLIST FOR DIPOSAL OF PROPERTY, PLANT AND EQUIPMENT
(IMMOVABLE ASSETS)**

No.	Procedure	Yes	No	Ref	Comments
1	Has the need for an auction been identified?			8.3.5.2	
2	Has the Manager: Town Planning been requested to identify property that can be sold and to indicate that the property is no longer needed for provision of the minimum level of basic municipal services?			8.3.5.2	
3	Has the Manager: Town Planning sent a list of properties to Chief Clerk: Assets?			8.3.5.2	
4	Has items on disposal list been verified with Asset Register?			8.3.5.2	
5	Has inputs from National and Provincial Treasury been requested for all non-exempt assets to be transferred or disposed?			8.3.5.2	
6	Has a list of properties to be sold been submitted to Finance Committee?			8.3.5.2	
7	Has the Finance Committee investigated items on list by taken into account the provisions of section 14 of the MFMA?			8.3.5.2	
8	Has the Finance Committee approved that items on list may be sold?			8.3.5.2	
9	Has Supply Chain Management Procedures been followed to perform auction?			8.3.5.2	
10	Has auction been advertised in newspapers and on municipal website?			8.3.5.2	
11	Was auction held?			8.3.5.2	
12	Has a letter been received from auctioneer, indicating proceeds of auction, commission paid and items sold?			8.3.5.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Have all assets that were sold, been written-off to R0 in the Asset Register, by using segments of mSCOA?			8.3.5.2	
14	Has a list of write-offs been submitted to Accountant: Assets?			8.3.5.2	
15	Has Asset Register been reconciled with General Ledger?			8.3.5.2	
16	If any differences were found, were they investigated?			8.3.5.2	
17	Have the differences been corrected?			8.3.5.2	
18	Has a list of write-offs with audit trail of write-offs, been filed for future references?			8.3.5.2	
19	Have journals for sale of asset transactions been captured on the financial system, by using segments of mSCOA?			8.3.5.2	
20	Has Asset Register been reconciled with General Ledger?			8.3.5.2	
21	If any differences were found, were they investigated?			8.3.5.2	
22	Have the Differences been corrected?			8.3.5.2	
23	Has the list of properties sold been sent to Manager: Town Planning?			8.3.5.2	
24	Has Manager: Town Planning updated the Property Register?			8.3.5.2	
25	Has a report of all assets that were sold been prepared?			8.3.5.2	
26	Has the report been submitted to Finance Committee, indicating all items that were sold and proceeds from the auction?			8.3.5.2	
27	Has an information statement containing a list of disposed assets been placed on municipal website?			8.3.5.2	

M. Checklist for Monthly Meetings (Investment Property)**CHECKLIST FOR CONSTRUCTION OF INVESTMENT PROPERTY**

No.	Procedure	Yes	No	Ref	Comments
1	Has the Project Management Unit manage project?			8.4.1.1	
2	Was the Service-Level Agreement signed as proof that work will be performed in accordance with an agreement?			8.4.1.1	
3	Has invoice been certified for payment?			8.4.1.1	
4	Has invoice been sent to Creditors Department?			8.4.1.1	
5	FOR PROJECTS STILL UNDER CONSTRUCTION: Has the "Asset Acquisition Form", with copy of payment certificate been sent to Chief Clerk: Assets?			8.4.1.1	
6	Has information on "Asset Acquisition Form" been verified?			8.4.1.1	
7	Has the asset been captured in Work-in-Progress Register, by using segments of mSCOA?			8.4.1.1	
8	Has monthly list of all work-in-progress been prepared?			8.4.1.1	
9	Has monthly list of work-in-progress been submitted to Accountant: Assets?			8.4.1.1	
10	Has the Work-in-Progress Register been reconciled with General Ledger?			8.4.1.1	
11	If any differences were found, were they investigated?			8.4.1.1	
12	Have the differences been corrected?			8.4.1.1	
13	Has list of work-in-progress, with audit trail of acquisitions, been filed for future references?			8.4.1.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	FOR COMPLETED PROJECTS: Was an "Asset Acquisition Form" completed for the completed project, by using segments of mSCOA?			8.4.1.1	
15	Has unbundled items on "Asset Acquisition Form" been documented?			8.4.1.1	
16	Was "Asset Acquisition Form", with Final Bill of Quantities, Final As-Built Drawings, and Completion Certificate and associated Special Information sent to Chief Clerk: Assets?			8.4.1.1	
17	Has information on "Asset Acquisition Form" been verified?			8.4.1.1	
18	Was it confirmed that the expected useful life of the asset agrees with Asset Management Policy?			8.4.1.1	
19	Has work-in-progress been reconciled with unbundled items?			8.4.1.1	
20	Has the Property Register been updated, by using segments of mSCOA?			8.4.1.1	
21	Is the asset captured on Asset Register, by using segments of mSCOA?			8.4.1.1	
22	Has monthly list of all acquisitions been prepared?			8.4.1.1	
23	Have journals for transfer of work-in-progress been captured on the financial system, by using segments of mSCOA?			8.4.1.1	
24	Has Asset Register and Work-In-Progress register been reconciled with General Ledger?			8.4.1.1	
25	If any differences were found, were they investigated?			8.4.1.1	
26	Have the differences been corrected?			8.4.1.1	
27	Has list of acquisitions with audit trail of acquisitions, been filed for future references?			8.4.1.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
28	Has monthly financial reports in terms of Actual versus Budget spend been submitted to the CFO and other appropriate officials?			8.4.1.1	



CHECKLIST FOR PERFORMING OF ASSET COUNT FOR INVESTMENT PROPERTY (FIRST-TIME FULL ASSET COUNT)

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.4.2.1	
2	Were asset count procedures approved at HOD Meeting?			8.4.2.1	
3	Has other Departments been informed of asset count, in writing?			8.4.2.1	
4	Has Asset Count Template been prepared for "First-time Full Asset Count - Investment Property"?			8.4.2.1	
5	Has a list been obtained from Deeds Office of all properties registered in the name of the Municipality?			8.4.2.1	
6	Has a list from valuation roll of all properties registered in the name of the Municipality been obtained?			8.4.2.1	
7	Has a list of all properties in the Asset Register been obtained?			8.4.2.1	
8	Has list from Deeds Office been reconciled with list from valuation roll?			8.4.2.1	
9	If any differences were found, were they investigated?			8.4.2.1	
10	Have reasons for differences been documented?			8.4.2.1	
11	Has a list of all properties under the control of the Municipality been prepared?			8.4.2.1	
12	Has the list of properties under the control of the Municipality been reconciled with properties in the Asset Register?			8.4.2.1	
13	If any differences were found, were they investigated?			8.4.2.1	
14	Have reasons for differences been documented?			8.4.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has a final list of all properties under the control of the Municipality been prepared?			8.4.2.1	
16	Has all property under the control of the Municipality been inspected and their usage determined?			8.4.2.1	
17	Has all property under the control of the Municipality been inspected and the condition of the asset assessed, based on hierarchy in Asset Management Policy?			8.4.2.1	
18	Has values been obtained from registered Valuer for all property under the control of the Municipality?			8.4.2.1	
19	Has a Property Register, with values, been prepared, by using segments of mSCOA?			8.4.2.1	
20	Has Property Register values been sent to Finance Committee?			8.4.2.1	
21	Have Finance Committee approved Property Register?			8.4.2.1	
22	Has backlog depreciation on properties been calculated?			8.4.2.1	
23	Has Asset Register been updated with information in Property Register and calculations of back-log depreciation, by using segments of mSCOA?			8.4.2.1	
24	Have journals for properties not previously recognised been captured on financial system, by using segments of mSCOA?			8.4.2.1	
25	Has Asset Register been reconciled with General Ledger?			8.4.2.1	
26	If any differences were found, were they investigated?			8.4.2.1	
27	Have the differences been corrected?			8.4.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
28	Has list of "Properties not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.4.2.1	
29	Has Test Depreciation Run been performed, by using segments of mSCOA?			8.4.2.1	
30	If any differences were found, were they investigated?			8.4.2.1	
31	Have the differences been corrected?			8.4.2.1	
32	Has depreciation run been performed, by using segments of mSCOA?			8.4.2.1	
33	Has depreciation in Asset Register been reconciled with depreciation in General Ledger, by using segments of mSCOA?			8.4.2.1	
34	Has Asset Register been reconciled with General Ledger?			8.4.2.1	
35	If any differences were found, were they investigated?			8.4.2.1	
36	Have the differences been corrected?			8.4.2.1	
37	Has the transfer process for property not registered in the name of the Municipality, been started?			8.4.2.1	
38	Has a list of all deviations from asset count procedures been prepared?			8.4.2.1	
39	Has list of all deviations been submitted to Municipal Manager?			8.4.2.1	

CHECKLIST FOR PERFORMING OF ASSET COUNT FOR INVESTMENT PROPERTY (ANNUAL ASSET COUNT)

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.4.2.2	
2	Were asset count procedures approved at HOD Meeting?			8.4.2.2	
3	Has other Departments been informed of asset count, in writing?			8.4.2.2	
4	Has Asset Count Template for "Annual Asset Count - Investment Property" been prepared?			8.4.2.2	
5	Has a list been obtained from Deeds Office of all properties registered in the name of the Municipality?			8.4.2.2	
6	Has a list from valuation roll of all properties registered in the name of the Municipality been obtained?			8.4.2.2	
7	Has a list of all properties in the Asset Register been obtained?			8.4.2.2	
8	Has list from Deeds Office been reconciled with list from valuation roll?			8.4.2.2	
9	Have reasons for differences been documented?			8.4.2.2	
10	Has a list of all properties under the control of the Municipality been prepared?			8.4.2.2	
11	Has the list of properties under the control of the Municipality been reconciled with properties in the Asset Register?			8.4.2.2	
12	If any differences were found, were they investigated?			8.4.2.2	
13	Have reasons for differences been documented?			8.4.2.2	
14	Has a final list of all properties under the control of the Municipality been prepared?			8.4.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has all property under the control of the Municipality been inspected and their usage determined?			8.4.2.2	
16	Has all property under the control of the Municipality been inspected and the condition of the asset assessed, based on hierarchy in Asset Management Policy?			8.4.2.2	
17	Has values been obtained from registered Valuer for all property under the control of the Municipality?			8.4.2.2	
18	Has a Property Register, with values, been prepared, by using segments of mSCOA?			8.4.2.2	
19	Has Property Register values been sent to Finance Committee?			8.4.2.2	
20	Have Finance Committee approved Property Register?			8.4.2.2	
21	Has backlog depreciation on properties been calculated?			8.4.2.2	
22	Has Asset Register been updated with information in Property Register and calculations of back-log depreciation, by using segments of mSCOA?			8.4.2.2	
23	Have journals for properties not previously recognised been captured on financial system, by using segments of mSCOA?			8.4.2.2	
24	Has Asset Register been reconciled with General Ledger?			8.4.2.2	
25	If any differences were found, were they investigated?			8.4.2.2	
26	Have the differences been corrected?			8.4.2.2	
27	Has list of "Properties not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.4.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
28	Has Test Depreciation Run been performed?			8.4.2.2	
29	If any differences were found, were they investigated?			8.4.2.2	
30	Have the differences been corrected?			8.4.2.2	
31	Has depreciation run been performed, by using segments of mSCOA?			8.4.2.2	
32	Has depreciation in Asset Register been reconciled with depreciation in General Ledger, by using segments of msCOA?			8.4.2.2	
33	Has Asset Register been reconciled with General Ledger?			8.4.2.2	
34	If any differences were found, were they investigated?			8.4.2.2	
35	Have the differences been corrected?			8.4.2.2	
36	Has the transfer process for property not registered in the name of the Municipality, been started?			8.4.2.2	
37	Has a list of all deviations from asset count procedures been prepared?			8.4.2.2	
38	Has list of all deviations been submitted to Municipal Manager?			8.4.2.2	



CHECKLIST FOR TRANSFER OF INVESTMENT PROPERTY WITHIN THE MUNICIPALITY

No.	Procedure	Yes	No	Ref	Comments
1	Has an "Asset Transfer" form been completed, by using segments of mSCOA?			8.4.3.1	
2	Has the Manager of each section approved asset transfer?			8.4.3.1	
3	Has the "Asset Transfer" form been sent to Chief Clerk: Assets?			8.4.3.1	
4	Has the Asset Register been updated, by using segments of mSCOA?			8.4.3.1	
5	Has the list of asset transfers with audit trail of transfers, been filed for future references?			8.4.3.1	

CHECKLIST FOR IMPAIRMENT OF INVESTMENT PROPERTY

No.	Procedure	Yes	No	Ref	Comments
1	Has any indication of impairment been identified?			8.4.4.1	
2	Has a list of all impairments been sent to Accountant: Assets?			8.4.4.1	
3	Has indication of impairments been reviewed and determined if there is an actual indication of impairment?			8.4.4.1	
4	Has it been determined if the asset is a cash-generating asset or non-cash generating asset?			8.4.4.1	
5	Has the Recoverable Service Amount for Non-Cash Generating Assets been calculated?			8.4.4.1	
6	Has the Recoverable Amount for Cash Generating Assets been calculated?			8.4.4.1	
7	Has carrying value of assets from asset register been obtained?			8.4.4.1	
8	Has impairment been calculated?			8.4.4.1	
9	Was it determined whether the asset had prior year impairments or reversal of impairments?			8.4.4.1	
10	Has the asset register been updated with impairment, by using segments of mSCOA?			8.4.4.1	
11	Have the journals for impairments been captured on financial system, by using segments of mSCOA?			8.4.4.1	
12	Has Asset Register been reconciled with General Ledger?			8.4.4.1	
13	If any differences were found, were they investigated?			8.4.4.1	
14	Have the differences been corrected?			8.4.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has the list of Impairments with audit trail of impairments been filed for future references?			8.4.4.1	

CHECKLIST FOR DISPOSAL OF INVESTMENT PROPERTY

No.	Procedure	Yes	No	Ref	Comments
1	Has the need for an auction been identified?			8.4.5.1	
2	Has the Manager: Town Planning been requested to identify property that can be sold and to indicate that property is no longer needed to provide the minimum level of basic municipal services?			8.4.5.1	
3	Has the Manager: Town Planning sent a list of properties to Chief Clerk: Assets?			8.4.5.1	
4	Has items on disposal list been verified with Asset Register?			8.4.5.1	
5	Has inputs from National and Provincial Treasury been requested for all non-exempt assets to be transferred or disposed?			8.4.5.1	
6	Has a list of properties to be sold been submitted to Finance Committee?			8.4.5.1	
7	Has the Finance Committee investigated items on list by taken into account the provisions of section 14 of the MFMA?			8.4.5.1	
8	Has Supply Chain Management Procedures been followed to perform auction?			8.4.5.1	
9	Has auction been advertised in newspapers and on municipal website?			8.4.5.1	
10	Was auction held?			8.4.5.1	
11	Has a letter been received from auctioneer, indicating proceeds of auction, commission paid and items sold?			8.4.5.1	
12	Have all assets that were sold, been written-off to R0 in the Asset Register, by using segments of mSCOA?			8.4.5.1	
13	Has Asset Register been reconciled with General Ledger?			8.4.5.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	If any differences were found, were they investigated?			8.4.5.1	
15	Have the differences been corrected?			8.4.5.1	
16	Has a list of write-offs with audit trail of write-offs, been filed for future references?			8.4.5.1	
17	Have journals for sale of asset been captured on the financial system, by using segments of mSCOA?			8.4.5.1	
18	Has Asset Register been reconciled with General Ledger?			8.4.5.1	
19	If any differences were found, were they investigated?			8.4.5.1	
20	Have the differences been corrected?			8.4.5.1	
21	Has the list of properties sold been sent to Manager: Town Planning?			8.4.5.1	
22	Has Manager: Town Planning updated the Property Register?			8.4.5.1	
23	Has a report of all assets that were sold been prepared?			8.4.5.1	
24	Has the report been submitted to Finance Committee, indicating all items that were sold and proceeds from the auction?			8.4.5.1	
25	Has an information statement containing a list of disposed assets been placed on municipal website?			8.4.5.1	

N. Checklist for Monthly Meetings (Intangible Assets)

CHECKLIST FOR ACQUISITION OF INTANGIBLE ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Has IT Request been logged?			8.5.1.1	
2	Has all detail of new programme been obtained?			8.5.1.1	
3	Has security checks been performed on programme?			8.5.1.1	
4	Has an IT Business Plan been prepared?			8.5.1.1	
5	Has the IT Business Plan been submitted to IT Committee for recommendation?			8.5.1.1	
6	Has the IT Business Plan been submitted to HOD meeting for approval?			8.5.1.1	
7	Has the Municipal Manager approved IT Business Plan?			8.5.1.1	
8	Has the programme been tested?			8.5.1.1	
9	Has the programme been installed and registered?			8.5.1.1	
10	Has the individual User File been updated?			8.5.1.1	
11	Has the invoice been certified for payment?			8.5.1.1	
12	Was the invoice sent to Creditors Department?			8.5.1.1	
13	Has the "Asset Acquisition Form" been completed, by using segments of mSCOA?			8.5.1.1	
14	Has "Asset Acquisition Form", with copy of invoice been sent to Chief Clerk: Assets?			8.5.1.1	
15	Has information on "Asset Acquisition Form" been verified?			8.5.1.1	
16	Does the expected useful life of the asset agree with Asset Management Policy?			8.5.1.1	
17	Has an asset number been obtained for Intangible Asset?			8.5.1.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
18	Has the "Asset Acquisition Form" been updated with the asset number and any other identified short comings?			8.5.1.1	
19	Has the Asset been captured on Asset Register, by using segments of mSCOA?			8.5.1.1	
20	Has a monthly list of all acquisitions been prepared?			8.5.1.1	
21	Has a monthly list of acquisitions been submitted to Accountant: Assets?			8.5.1.1	
22	Has Asset Register been reconciled with General Ledger?			8.5.1.1	
23	If any differences were found, were they investigated?			8.5.1.1	
24	Have the differences been corrected?			8.5.1.1	
25	Has a list of Acquisitions, with audit trail of acquisitions, been filed for future references?			8.5.1.1	
26	Has the monthly financial reports in terms of Actual versus Budget spend been submitted to the CFO and other appropriate officials?			8.5.1.1	
27	Has a copy of the "Asset Acquisition Form" with asset number been sent to Manager: Information Technology?			8.5.1.1	
28	Has Intangible Asset Database been updated?			8.5.1.1	
29	Has a copy of the "Asset Acquisition Form" been filed in each individual User File?			8.5.1.1	

**CHECKLIST FOR PERFORMING OF ASSET COUNT FOR INTANGIBLE ASSETS
(FIRST-TIME ASSET COUNT)**

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.5.2.1	
2	Were asset count procedures approved at HOD Meeting?			8.5.2.1	
3	Has other Departments been informed of asset count, in writing?			8.5.2.1	
4	Has Asset Count Template been prepared for "First-time Full Asset Count - Intangible Assets"?			8.5.2.1	
5	Was an Asset Count performed? (Individual Asset Count Team consists of 1 x employee in IT Department + 1 x employee in Finance Department + 1 employee of department where asset count is performed).			8.5.2.1	
6	Was the condition of the asset assessed, based on hierarchy in Asset Management Policy?			8.5.2.1	
7	Has Asset Count Template been completed?			8.5.2.1	
8	Has Asset Count Template been signed?			8.5.2.1	
9	Were any deviations from asset count procedures documented?			8.5.2.1	
10	Were any deviations from asset count procedures reported immediately?			8.5.2.1	
11	Has a User File been prepared for each employee?			8.5.2.1	
12	Has a database of all Intangible Assets been prepared as per User Files?			8.5.2.1	
13	Has the Database been reconciled with the Intangible Assets in the Asset Register?			8.5.2.1	
14	If any differences were found, were they investigated?			8.5.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Have the differences been documented?			8.5.2.1	
16	Has a final list of all Intangible Assets in the Municipality been prepared?			8.5.2.1	
17	Has Current Replacement Cost been obtained for all Intangible Assets not previously recognised?			8.5.2.1	
18	Has the remaining useful lives of Intangible Assets been obtained from Database?			8.5.2.1	
19	Was fair value of Intangible Asset calculated?			8.5.2.1	
20	Has a list of "Intangible Assets not previously recognised" with fair values been sent to Head: Assets and Expenditure?			8.5.2.1	
21	Has fair value calculations of Intangible Assets been reviewed?			8.5.2.1	
22	Has the list of "Intangible Assets not previously recognised" with fair values been sent to Finance Committee?			8.5.2.1	
23	Has the Finance Committee investigated items on list of "Intangible Assets not previously recognised"?			8.5.2.1	
24	Has the Finance Committee approved the list of "Intangible Assets not previously recognised"?			8.5.2.1	
25	Has an approved list of "Intangible Assets not previously recognised" been sent to Accountant: Assets?			8.5.2.1	
26	Have "Intangible Assets not previously recognised" been captured in the Asset Register, by using segments of mSCOA?			8.5.2.1	
27	Have journals for Intangible Assets not previously recognised been captured on the financial system, by using segments of mSCOA?			8.5.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
28	Has Asset Register been reconciled with General Ledger?			8.5.2.1	
29	If any differences were found, were they investigated?			8.5.2.1	
30	Have the differences been corrected?			8.5.2.1	
31	Has the list of "Intangible Assets not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.5.2.1	
32	Has test amortisation run been performed, by using segments of mSCOA?			8.5.2.1	
33	If any differences were found, were they investigated?			8.5.2.1	
34	Have the differences been corrected?			8.5.2.1	
35	Has amortisation run been performed, by using segments of mSCOA?			8.5.2.1	
36	Has amortisation in Asset Register been reconciled with amortisation in General Ledger, by using segments of mSCOA?			8.5.2.1	
37	Has Asset Register been reconciled with General Ledger?			8.5.2.1	
38	If any differences were found, were they investigated?			8.5.2.1	
39	Have the differences been corrected?			8.5.2.1	
40	Has a list of all deviations from asset count procedures, been prepared?			8.5.2.1	
41	Has a list of all deviations been submitted to Municipal Manager?			8.5.2.1	

**CHECKLIST FOR PERFORMING OF ASSET COUNT FOR INTANGIBLE ASSETS
(ANNUAL ASSET COUNT)**

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.5.2.2	
2	Were asset count procedures approved at HOD Meeting?			8.5.2.2	
3	Has other Departments been informed of asset count, in writing?			8.5.2.2	
4	Has Asset Count Template been prepared for "Annual Asset Count - Intangible assets"?			8.5.2.2	
5	Has a User File of each employee been obtained?			8.5.2.2	
6	Was an Asset Count performed? (Individual Asset Count Team consists of 1 x employee in IT Department + 1 x employee in Finance Department + 1 employee of department where asset count is performed).			8.5.2.2	
7	Was the condition of the asset assessed, based on hierarchy in Asset Management Policy?			8.5.2.2	
8	Has Asset Count Template been completed?			8.5.2.2	
9	Has Asset Count Template been signed?			8.5.2.2	
10	Were any deviations from asset count procedures documented?			8.5.2.2	
11	Were any deviations from asset count procedures reported immediately?			8.5.2.2	
12	Was asset count verified with the Intangible Asset Database?			8.5.2.2	
13	Has a list of all "Missing Intangible Assets" been prepared, by using segments of mSCOA?			8.5.2.2	
14	Has the list of "Missing Intangible Assets" been sent to all Custodians and Manager to whom the Custodian reports?			8.5.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has reasons for "Missing Intangible Assets" been obtained?			8.5.2.2	
16	Were Intangible Assets not verified during asset count, physically verified?			8.5.2.2	
17	Has "Intangible Asset Transfer Forms" from custodian been completed if asset was transferred?			8.5.2.2	
18	Has asset been verified at new location if asset was transferred?			8.5.2.2	
19	Has the list of "Missing Assets" been updated?			8.5.2.2	
20	Has the Final list of "Missing Assets" been sent to Accountant: Assets?			8.5.2.2	
21	Have values for all "Missing Intangible Assets" been obtained from Asset Register?			8.5.2.2	
22	Has the "Missing Intangible Assets List", with values been prepared, by using segments of mSCOA?			8.5.2.2	
23	Has list of "Missing Intangible Assets" with values been sent to Finance Committee?			8.5.2.2	
24	Has the Finance Committee investigated items on "Missing Intangible Asset List"?			8.5.2.2	
25	Has Finance Committee approved "Missing Intangible Asset List"?			8.5.2.2	
26	Has a list of all Intangible Assets not previously recognised been prepared?			8.5.2.2	
27	Has Current Replacement Cost been obtained for all Intangible Assets not previously recognised?			8.5.2.2	
28	Has the remaining useful lives of Intangible Assets been obtained from Database?			8.5.2.2	
29	Was fair value of Intangible Asset calculated?			8.5.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
30	Has a list of "Intangible Assets not previously recognised" with fair values been sent to Head: Assets and Expenditure?			8.5.2.2	
31	Has fair value calculations of Intangible Assets been reviewed?			8.5.2.2	
32	Has the list of "Intangible Assets not previously recognised" with fair values been sent to Finance Committee?			8.5.2.2	
33	Has the Finance Committee investigated items on list of "Intangible Assets not previously recognised"?			8.5.2.2	
34	Has the Finance Committee approved the list of "Intangible Assets not previously recognised"?			8.5.2.2	
35	Has User Files been updated?			8.5.2.2	
36	Has the Intangible Asset Database been updated?			8.5.2.2	
37	Has the updated Intangible Asset Database, with summary of all changes during the year, been sent to Accountant: Assets?			8.5.2.2	
38	Has Asset Register been updated with information on Intangible Asset Database, by using segments of mSCOA?			8.5.2.2	
39	Have journals for all changes to Intangible Assets been posted on the financial system, by using segments of mSCOA?			8.5.2.2	
40	Has Asset Register been reconciled with General Ledger?			8.5.2.2	
41	If any differences were found, were they investigated?			8.5.2.2	
42	Have the differences been corrected?			8.5.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
43	Has the list of "Intangible Assets not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.5.2.2	
44	Has test amortisation run been performed, by using segments of mSCOA?			8.5.2.2	
45	If any differences were found, were they investigated?			8.5.2.2	
46	Have the differences been corrected?			8.5.2.2	
47	Has amortisation run been performed, by using segments of mSCOA?			8.5.2.2	
48	Has amortisation in Asset Register been reconciled with amortisation in General Ledger, by using segments of mSCOA?			8.5.2.2	
49	Has Asset Register been reconciled with General Ledger?			8.5.2.2	
50	If any differences were found, were they investigated?			8.5.2.2	
51	Have the differences been corrected?			8.5.2.2	
52	Has a list of all deviations from asset count procedures, been prepared?			8.5.2.2	
53	Has a list of all deviations been submitted to Municipal Manager?			8.5.2.2	



CHECKLIST FOR IMPAIRMENT OF INTANGIBLE ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Has any indication of impairment been identified?			8.5.3.1	
2	Has a list of all impairments been sent to Accountant: Assets?			8.5.3.1	
3	Has indication of impairments been reviewed and determined if there is an actual indication of impairment?			8.5.3.1	
4	Has it been determined if the asset is a cash-generating asset or non-cash generating asset?			8.5.3.1	
5	Has the Recoverable Service Amount for Non-Cash Generating Assets been calculated?			8.5.3.1	
6	Has the Recoverable Amount for Cash Generating Assets been calculated?			8.5.3.1	
7	Has carrying value of assets from asset register been obtained?			8.5.3.1	
8	Has impairment been calculated?			8.5.3.1	
9	Was it determined whether the asset had prior year impairments or reversal of impairments?			8.5.3.1	
10	Has the asset register been updated with impairment, by using segments of mSCOA?			8.5.3.1	
11	Have the journals for impairments been captured on financial system, by using segments of mSCOA?			8.5.3.1	
12	Has Asset Register been reconciled with General Ledger?			8.5.3.1	
13	If any differences were found, were they investigated?			8.5.3.1	
14	Have the differences been corrected?			8.5.3.1	
15	Has the list of Impairments with audit trail of impairments been filed for future references?			8.5.3.1	

CHECKLIST FOR WRITE-OFF OF INTANGIBLE ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Has the manager completed the "Modify and Delete Form", by using segments of mSCOA?			8.5.4.1	
2	Has the "Modify and Delete Form" been sent to Manager: Information Systems?			8.5.4.1	
3	Has the "Modify and Delete Form" been reviewed?			8.5.4.1	
4	Has User File been obtained?			8.5.4.1	
5	Has the programme been Removed/Edited?			8.5.4.1	
6	Has confirmation been printed as a result of the programme being removed/edited?			8.5.4.1	
7	Has confirmation of actions performed been filed in User File?			8.5.4.1	
8	Has Intangible Asset Database been updated?			8.5.4.1	
9	Has weekly list of all changes been sent to Chief Clerk: Assets?			8.5.4.1	
10	Were all assets written-off to R0 in the Asset Register, by using segments of mSCOA?			8.5.4.1	
11	Has list of write-offs been submitted to Accountant: Assets?			8.5.4.1	
12	Has Asset Register been reconciled with General Ledger?			8.5.4.1	
13	If any differences were found, were they investigated?			8.5.4.1	
14	Have the differences been corrected?			8.5.4.1	
15	Has list of write-offs with audit trail of write-offs, been filed for future references.			8.5.4.1	
16	Has a report been submitted to IT Committee, for all changes that were made?			8.5.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
17	Was all hardware and software removed from computers, before they were handed in at Asset Store?			8.5.4.1	
18	Was all hardware and software removed from computers, before they were sold at an auction?			8.5.4.1	
19	Was all hardware and software removed from computers, before they were donated?			8.5.4.1	

O. Checklist for Monthly Meetings (Heritage Assets)

CHECKLIST FOR ACQUISITION OF HERITAGE ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Were all assets received at central base and was the Manager who ordered the asset contacted?			8.6.1	
2	ALTERNATIVE: Did the Manager, who ordered the asset, receive the asset?			8.6.1	
3	Was the documentation signed as proof that asset has been received, agreed to the order and verified to ensure that the asset was in working condition?			8.6.1	
4	Has the invoice been certified for payment?			8.6.1	
5	Was the invoice sent to Creditors Department?			8.6.1	
6	Has the "Asset Acquisition Form" been completed, by using segments of mSCOA?			8.6.1	
7	Has "Asset Acquisition Form", with copy of invoice been sent to Chief Clerk: Assets?			8.6.1	
8	Has information on "Asset Acquisition Form" been verified?			8.6.1	
9	Has the asset been barcoded?			8.6.1	
10	Has the "Asset Acquisition Form" been updated with barcode and any other short comings?			8.6.1	
11	Has the asset been captured on the Asset Register, by using segments of msCOA?			8.6.1	
12	Has a monthly list of all acquisitions been prepared?			8.6.1	
13	Has a monthly list of acquisitions been submitted to Accountant: Assets?			8.6.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Has Asset Register been reconciled with General Ledger? Has it been confirmed that there are no differences for Cost, Accumulated Depreciation, Accumulated Impairment Losses and Carrying Values?			8.6.1	
15	If any differences were found, were they investigated?			8.6.1	
16	Have the differences been corrected?			8.6.1	
17	Has a list of Acquisitions, with audit trail of acquisitions, been filed for future references?			8.6.1	
18	Has monthly financial reports in terms of Actual versus Budget spend been submitted to the CFO and other appropriate officials?			8.6.1	

**CHECKLIST FOR PERFORMING OF ASSET COUNT FOR HERITAGE ASSETS
(FIRST-TIME FULL ASSET COUNT)**

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.6.2.1	
2	Were asset count procedures approved at HOD Meeting?			8.6.2.1	
3	Has other Departments been informed of asset count, in writing?			8.6.2.1	
4	Has Asset Count Template been prepared for "First-time Full Asset Count - Heritage Assets"?			8.6.2.1	
5	Was Asset Count performed (Individual Asset Count Team consist of 2 x employees in Finance Department + 1 employee of department where asset count is performed)?			8.6.2.1	
6	Was asset count verified with information on Asset Register?			8.6.2.1	
7	Has a list of all "Missing Assets" been prepared, by using segments of mSCOA?			8.6.2.1	
8	Has list of "Missing Asset" been sent to all Custodians and Manager to whom Custodian report?			8.6.2.1	
9	Have reasons for "Missing Assets" been obtained?			8.6.2.1	
10	Has assets not verified during asset count been physically verified?			8.6.2.1	
11	Were "Asset Transfer Forms" obtained from custodian if asset was transferred?			8.6.2.1	
12	Has asset been verified at new location if asset was transferred?			8.6.2.1	
13	Has a copy of receipt been obtained for assets handed-in at Asset Store?			8.6.2.1	
14	Has existence of asset at Asset Store been verified?			8.6.2.1	
15	Was list of "Missing Assets" updated?			8.6.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Has Final list of "Missing Assets" been sent to Accountant: Assets?			8.6.2.1	
17	Has values from Asset Register been obtained for all "Missing Assets"?			8.6.2.1	
18	Was list of "Missing Assets" with values sent to Financial Committee?			8.6.2.1	
19	Did Financial Committee investigate items on the list of "Missing Assets"?			8.6.2.1	
20	Did Financial Committee approve the list of "Missing Assets"?			8.6.2.1	
21	Has an approved "Missing Asset List" been sent to Accountant: Assets?			8.6.2.1	
22	Have assets been written-off on Asset Register, by using segments of mSCOA?			8.6.2.1	
23	Have journals for assets written-off been captured on financial system, by using segments of mSCOA?			8.6.2.1	
24	Has Asset Register been reconciled with General Ledger?			8.6.2.1	
25	If any differences were found, were they investigated?			8.6.2.1	
26	Have the differences been corrected?			8.6.2.1	
27	Has list of "Missing Assets" with audit trail of write-offs been filed for future references?			8.6.2.1	
28	Has a list of all assets, identified during the asset count, without a barcode been prepared?			8.6.2.1	
29	Was asset register reviewed, to identify if asset was not previously recorded on asset register?			8.6.2.1	
30	Have assets without barcodes, been barcoded?			8.6.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
31	Has a final list of "Assets not previously recognised", with remaining useful lives been prepared?			8.6.2.1	
32	Has final list of "Assets not previously recognised" been sent to Accountant: Assets?			8.6.2.1	
33	Have fair values been obtained from registered Valuer for all assets not previously recognised?			8.6.2.1	
34	Has list of "Assets not previously recognised" with fair values been sent to Head: Assets and Expenditure?			8.6.2.1	
35	Has fair value calculations of assets been reviewed?			8.6.2.1	
36	Has a list of "Assets not previously recognised" with fair values been sent to Finance Committee?			8.6.2.1	
37	Has Finance Committee investigated items on the list of "Assets not previously recognised"?			8.6.2.1	
38	Has Finance Committee approved list of "Assets not previously recognised"?			8.6.2.1	
39	Has "Assets not previously recognised" been captured in Asset Register, by using segments of mSCOA?			8.6.2.1	
41	Have journals for assets not previously recognised been captured on financial system, by using segments of mSCOA?			8.6.2.1	
42	Has the Asset Register been reconciled with General Ledger?			8.6.2.1	
43	If any differences were found, were they investigated?			8.6.2.1	
44	Have the differences been corrected?			8.6.2.1	
45	Has a list of "Assets not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.6.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
46	Has condition rating of all assets been obtained from asset count teams?			8.6.2.1	
47	Has Asset Register been updated with condition ratings?			8.6.2.1	
48	Has a list of all "Obsolete Assets" been prepared, by using segments of mSCOA?			8.6.2.1	
49	Has list of "Obsolete Assets" been sent to all Custodians and Manager to whom Custodian report?			8.6.2.1	
50	Has confirmation that list of "Obsolete stock" is correct, been requested?			8.6.2.1	
51	Have Managers in all Departments sent "Asset Replacement Forms" and accompanying Copy of receipt from Asset Store to the Chief Clerk: Assets?			8.6.2.1	
52	Has Managers in all departments been requested to send obsolete assets to Asset Store?			8.6.2.1	
53	Was asset received at Asset Stores?			8.6.2.1	
54	Has information on "Asset Replacement Form" been verified with list of obsolete Assets?			8.6.2.1	
55	Was a receipt issued for asset received?			8.6.2.1	
56	Has Managers in all Departments sent "Asset Replacement Form" and Copy of receipt from Asset Store to Chief Clerk: Assets?			8.6.2.1	
57	Has "Asset Replacement Form" and Copy of receipt from Asset Store been reviewed?			8.6.2.1	
58	Has replaced asset been written-off on Asset Register, by using segments of mSCOA?			8.6.2.1	
60	Has a list of all write-offs been prepared?			8.6.2.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
61	Has a list of write-offs been sent to Finance Committee?			8.6.2.1	
62	Has Finance Committee investigated items on list of write-offs?			8.6.2.1	
63	Has Finance Committee approved list of write-offs?			8.6.2.1	
64	Has a list of write-offs been submitted to Accountant: Assets?			8.6.2.1	
65	Has the Asset Register been reconciled with General Ledger?			8.6.2.1	
66	If any differences were found, were the differences investigated?			8.6.2.1	
67	Have the differences been corrected?			8.6.2.1	
68	Has the list of write-offs with audit trail of acquisitions, been filed for future references?			8.6.2.1	
69	Has a list of all deviations from asset count procedures been prepared?			8.6.2.1	
70	Has a list of all deviations been submitted to Municipal Manager?			8.6.2.1	

**CHECKLIST FOR PERFORMING OF ASSET COUNT FOR HERITAGE ASSETS
(ANNUAL ASSET COUNT)**

No.	Procedure	Yes	No	Ref	Comments
1	Has Asset Count Procedures been developed?			8.6.2.2	
2	Were asset count procedures approved at HOD Meeting?			8.6.2.2	
3	Has other Departments been informed of asset count, in writing?			8.6.2.2	
4	Has Asset Count Template been prepared for "Annual Asset Count - Heritage Assets"?			8.6.2.2	
5	Has Asset Count Template been populated with information obtained from Asset Register?			8.6.2.2	
6	Was Asset Count performed (Individual Asset Count Team consist of 2 x employees in Finance Department + 1 employee of Department where asset count is performed)?			8.6.2.2	
7	Was asset count verified with information on Asset Register?			8.6.2.2	
8	Has a list of all "Missing Assets" been prepared, by using segments of mSCOA?			8.6.2.2	
9	Has a list of "Missing Asset" been sent to all Custodians and Manager to whom Custodians report?			8.6.2.2	
10	Have reasons for "Missing Assets" been obtained?			8.6.2.2	
11	Has assets not verified during asset count been physically verified?			8.6.2.2	
12	Were "Asset Transfer Forms" obtained from custodian if asset was transferred?			8.6.2.2	
13	Has the asset been verified at the new location for transfer thereof?			8.6.2.2	
14	Has a copy of receipt been obtained for assets handed-in at Asset Store?			8.6.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
15	Has existence of asset at Asset Store been verified?			8.6.2.2	
16	Was list of "Missing Assets" updated?			8.6.2.2	
17	Has Final list of "Missing Assets" been sent to Accountant: Assets?			8.6.2.2	
18	Has values from Asset Register been obtained for all "Missing Assets"?			8.6.2.2	
19	Was list of "Missing Assets" with values sent to Financial Committee?			8.6.2.2	
20	Did Financial Committee investigate items on list of "Missing Assets"?			8.6.2.2	
21	Did Financial Committee approve list of "Missing Assets"?			8.6.2.2	
22	Have assets been written-off on Asset Register, by using segments of mSCOA?			8.6.2.2	
23	Have journals for assets written-off been captured on financial system, by using segments of mSCOA?			8.6.2.2	
24	Has Asset Register been reconciled with General Ledger?			8.6.2.2	
25	If any differences were found, were they investigated?			8.6.2.2	
26	Have the differences been corrected?			8.6.2.2	
27	Has list of "Missing Assets" with audit trail of write-offs been filed for future references?			8.6.2.2	
28	Has a list of all assets, identified during the asset count, without a barcode been prepared?			8.6.2.2	
29	Was asset register reviewed, to identify if asset was not previously recorded on asset register?			8.6.2.2	
30	Have assets without barcodes, been barcoded?			8.6.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
31	Has final list of "Assets not previously recognised" been sent to Accountant: Assets?			8.6.2.2	
32	Have fair values been obtained from registered Valuer for all assets not previously recognised?			8.6.2.2	
33	Has list of "Assets not previously recognised" with fair values been sent to Head: Assets and Expenditure?			8.6.2.2	
34	Has fair value calculations of assets been reviewed?			8.6.2.2	
35	Has a list of "Assets not previously recognised" with fair values been sent to Finance Committee?			8.6.2.2	
36	Has Finance Committee investigated items on the list of "Assets not previously recognised"?			8.6.2.2	
37	Has Finance Committee approved list of "Assets not previously recognised"?			8.6.2.2	
38	Has an approved list of "Assets not previously recognised" been sent to Accountant: Assets?			8.6.2.2	
39	Has "Assets not previously recognised" been captured in Asset Register, by using segments of mSCOA?			8.6.2.2	
40	Have journals for assets not previously recognised been captured on financial system, by using segments of mSCOA?			8.6.2.2	
41	Has the Asset Register been reconciled with General Ledger?			8.6.2.2	
42	If any differences were found, were they investigated?			8.6.2.2	
43	Have the differences been corrected?			8.6.2.2	
44	Has the list of "Assets not previously recognised" with audit trail of transfer-in assets, been filed for future references?			8.6.2.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
45	Has condition rating of all assets been obtained from asset count teams?			8.6.2.2	
46	Has RUL been compared with RUL of prior year?			8.6.2.2	
47	Has list of "Changes in useful lives" been sent to Accountant: Assets?			8.6.2.2	
48	Was Remaining Useful Life calculations reviewed and split into different categories?			8.6.2.2	
49	Has the Asset Register been updated with all remaining useful lives?			8.6.2.2	
50	Has a list of all "Obsolete Assets" been prepared, by using segments of mSCOA?			8.6.2.2	
51	Has list of "Obsolete Assets" been sent to all Custodians and Manager to whom Custodian report?			8.6.2.2	
52	Has confirmation that list of "Obsolete stock" is correct, been requested?			8.6.2.2	
53	Were Managers in all departments requested to complete "Asset Replacement Form", by using segments of mSCOA?			8.6.2.2	
54	Has Managers in all departments been requested to send obsolete assets to Asset Store?			8.6.2.2	
55	Was asset received at Asset Stores?			8.6.2.2	
56	Has information on "Asset Replacement Form" been verified with list of obsolete Assets?			8.6.2.2	
57	Was a receipt issued for asset received?			8.6.2.2	
58	Has Managers in all Departments sent "Asset Replacement Form" and Copy of receipt from Asset Store to Chief Clerk: Assets?			8.6.2.2	
59	Has "Asset Replacement Form" and Copy of receipt from Asset Store been reviewed?			8.6.2.2	



STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
60	Has replaced asset been written-off on Asset Register, by using segments of mSCOA?			8.6.2.2	
61	Has a list of all write-offs been prepared, by using segments of mSCOA?			8.6.2.2	
62	Has a list of write-offs been sent to Finance Committee?			8.6.2.2	
63	Has Finance Committee investigated items on list of write-offs?			8.6.2.2	
64	Has Finance Committee approved list of write-offs?			8.6.2.2	
65	Has a list of write-offs been submitted to Accountant: Assets?			8.6.2.2	
66	Has the list of write-offs with audit trail of acquisitions, been filed for future references?			8.6.2.2	
67	Has a list of all deviations from asset count procedures been prepared?			8.6.2.2	
68	Has a list of all deviations been submitted to Municipal Manager?			8.6.2.2	

CHECKLIST FOR TRANSFER OF HERITAGE ASSETS WITHIN THE MUNICIPALITY

No.	Procedure	Yes	No	Ref	Comments
1	Has an "Asset Transfer" form been completed, by using segments of mSCOA?			8.6.3.1	
2	Has the Manager of each section approved asset transfer?			8.6.3.1	
3	Has the "Asset Transfer" form been reviewed and field updated if needed?			8.6.3.1	
4	Has the Asset Register been updated, by using segments of mSCOA?			8.6.3.1	
5	Has the list of asset transfers with audit trail of transfers, been filed for future references?			8.6.3.1	

CHECKLIST FOR IMPAIRMENT OF HERITAGE ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Has any indication of impairment been identified?			8.6.4.1	
2	Has a list of all impairments been sent to Accountant: Assets?			8.6.4.1	
3	Has indication of impairments been reviewed and has it been determined if there is an actual indication of impairment?			8.6.4.1	
4	Has it been determined if the asset is a cash-generating asset or non-cash generating asset?			8.6.4.1	
5	Has the Recoverable Service Amount for Non-Cash Generating Assets been calculated?			8.6.4.1	
6	Has the Recoverable Amount for Cash Generating Assets been calculated?			8.6.4.1	
7	Has carrying value of assets from asset register been obtained?			8.6.4.1	
8	Has impairment been calculated?			8.6.4.1	
9	Was it determined whether the asset had prior year impairments or reversal of impairments?			8.6.4.1	
10	Has the asset register been updated with impairment, by using segments of mSCOA?			8.6.4.1	
11	Have the journals for impairments been captured on financial system, by using segments of mSCOA?			8.6.4.1	
12	Has Asset Register been reconciled with General Ledger?			8.6.4.1	
13	If any differences were found, were they investigated?			8.6.4.1	
14	Have the differences been corrected?			8.6.4.1	
15	Has the list of Impairments with audit trail of impairments been filed for future references?			8.6.4.1	

CHECKLIST FOR DISPOSAL OF HERITAGE ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Has a list of all obsolete assets in Asset Store been maintained, by using segments of mSCOA?			8.6.5.1	
2	Has the need for an auction been identified?			8.6.5.1	
3	Has the list of all obsolete items in Asset Store been sent to Heads of Department?			8.6.5.1	
4	Was the Head of Departments requested to indicate if items can be sold and if there are any additional items that they would like to dispose of?			8.6.5.1	
5	Has the Heads of Department updated disposal list?			8.6.5.1	
6	Has the Heads of Department signed the list of disposals?			8.6.5.1	
7	Have the Heads of Department sent the disposal list to Chief Clerk: Assets			8.6.5.1	
8	Has all disposal lists been consolidated?			8.6.5.1	
9	Has items on disposal list been verified with Asset Register?			8.6.5.1	
10	Has list of write-offs with audit trail of write-offs, been filed for future references?			8.6.5.1	
11	Has inputs from National and Provincial Treasury been requested for all non-exempt assets to be transferred or disposed?			8.6.5.1	
12	Has a list of items to be sold been submitted to the Finance Committee?			8.6.5.1	
13	Has Finance Committee investigated items on list by taking into account the provisions of section 14 of the MFMA?			8.6.5.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Has Supply Chain Management Procedures been followed to perform auction?			8.6.5.1	
15	Has auction been advertised in newspapers and on municipal website?			8.6.5.1	
16	Was auction held?			8.6.5.1	
17	Has a letter been received from auctioneer, indicating proceeds of auction, commission paid and items sold?			8.6.5.1	
18	Have all assets that were sold, been written-off to R0 in the Asset Register, by using segments of mSCOA?			8.6.5.1	
19	Has a list of write-offs been submitted to Accountant: Assets?			8.6.5.1	
20	Has Asset Register been reconciled with General Ledger?			8.6.5.1	
21	If any differences were found, were they investigated?			8.6.5.1	
22	Have the differences been corrected?			8.6.5.1	
23	Has a list of write-offs with audit trail of write-offs, been filed for future references?			8.6.5.1	
24	Have journals for sale of asset transactions been captured on the financial system, by using segments of mSCOA?			8.6.5.1	
25	Has Asset Register been reconciled with General Ledger?			8.6.5.1	
26	If any differences were found, were they investigated?			8.6.5.1	
27	Have the differences been corrected?			8.6.5.1	
28	Has a report of all assets that were sold been prepared?			8.6.5.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
29	Has the report been submitted to Finance Committee, indicating all items that were sold and proceeds from the auction?			8.6.5.1	
30	Has an information statement containing a list of disposed assets been placed on municipal website?			8.6.5.1	

P. Checklist for Monthly Meetings (Agricultural Assets)

CHECKLIST FOR ACQUISITION OF BIOLOGICAL ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Were all assets received at central base and was the Manager who ordered the asset contacted?			8.7.1.1	
2	ALTERNATIVE: Did the Manager, who ordered the asset, receive the asset?			8.7.1.1	
3	Was the documentation signed as proof that asset has been received, agreed with the order placed and that the asset was in working condition?			8.7.1.1	
4	Has the invoice been certified for payment?			8.7.1.1	
5	Was the invoice sent to Creditors Department?			8.7.1.1	
6	Has the "Asset Acquisition Form" been completed, by using segments of mSCOA?			8.7.1.1	
7	Has "Asset Acquisition Form", with copy of invoice been sent to Chief Clerk: Assets?			8.7.1.1	
8	Has information on "Asset Acquisition Form" been verified?			8.7.1.1	
9	Has the "Asset Acquisition Form" been updated with any other short comings?			8.7.1.1	
10	Has asset been captured on the Asset Register, by using segments of mSCOA?			8.7.1.1	
11	Has a monthly list of all acquisitions been prepared?			8.7.1.1	
12	Has a monthly list of acquisitions been submitted to Accountant: Assets?			8.7.1.1	
13	Has Asset Register been reconciled with General Ledger?			8.7.1.1	
14	If any differences were found, were they investigated?			8.7.1.1	
15	Have the differences been corrected?			8.7.1.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Has a list of Acquisitions, with audit trail of acquisitions, been filed for future references?			8.7.1.1	
17	Has monthly financial reports in terms of Actual versus Budget spend been submitted to the CFO and other appropriate officials?			8.7.1.1	

Q. Checklist for Monthly Meetings (Cash Management)

CHECKLIST FOR MUNICIPAL BANK ACCOUNTS

No.	Procedure	Yes	No	Ref	Comments
1	Has a Cash Management and Investment Policy been developed?			8.8.1	
2	Has a workshop been held for draft Cash Management and Investment Policy with all Stakeholders?			8.8.1	
3	Has a final Cash Management and Investment Policy been submitted to Council for approval?			8.8.1	
4	Has the Cash Management and Investment Policy been implemented?			8.8.1	
5	Has at least one bank account been opened and maintained in the name of the municipality? (Primary Bank Account)			8.8.1	
6	Was the procuring process for a contract for banking services commenced at least nine months before the end of an existing contract, by following specific Supply Chain Management procedures on Procurement of Banking Services?			8.8.1	
7	Has it been ensured that any new banking arrangements are taking effect from the first day of the financial year ensuing after the bid has been awarded?			8.8.1	
8	If the Municipality has only one bank account, is this account the Municipality's primary bank account?			8.8.1	
9	If the Municipality has more than one bank account, is one of the bank accounts designated as its primary bank account?			8.8.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
10	Has the name of the bank where the primary bank account of the municipality is held, the type- and number of the account been submitted to National Treasury, the relevant Provincial Treasury and the Auditor-General, in writing?			8.8.1	
11	If the municipality wants to change its primary bank account, Was the National Treasury and the Auditor-General informed in writing, at least 30 days before effecting the change?			8.8.1	
12	Has the National Treasury and Auditor-General annually, in writing, before the start of a financial year, been informed of the name of each bank where the municipality holds a bank account, the type- and number of each account?			8.8.1	
13	Has all money received been promptly paid into the Primary Bank Account of the Municipality?			8.8.1	
14	Has a consolidated report of all withdrawals made been prepared in terms subsection (1) (b) to (j) of section 11 of the MFMA?			8.8.1	
15	Was the following submitted within 30 days after the end of each quarter: - Consolidated report tabled to Council of all withdrawals made in terms subsection (1) (b) to (j) of section 11 of the MFMA? - A copy of the report to the relevant Provincial Treasury and the Auditor-General?			8.8.1	

CHECKLIST FOR CASH INVESTMENTS

No.	Procedure	Yes	No	Ref	Comments
1	Has a Cash Management and Investment Policy been developed?			8.8.2	
2	Has a workshop been held for draft Cash Management and Investment Policy with all Stakeholders?			8.8.2	
3	Has a final Cash Management and Investment Policy been submitted to Council for approval?			8.8.2	
4	Has the Cash Management and Investment Policy been implemented?			8.8.2	
5	Has any surplus funds been invested with deposit taking institutions, registered in terms of the Banks Act 94 of 1990, for terms not exceeding one year in anticipation of cash flow expectations?			8.8.2	
6	For periods exceeding one year, has any surplus funds been invested, with prior Council approval, at other institutions/instruments approved in the National Treasury regulations?			8.8.2	
7	Was any surplus funds (short-term or long-term) invested with approved institutions which have an A rating?			8.8.2	
8	Has cash flow estimates been prepared monthly for the following 12 months, taking into account the Procurement Plan for both the operational and the capital budgets and estimate receipts?			8.8.2	
9	Was the availability of surplus funds and the period of availability of the funds determined?			8.8.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
10	Was consideration given to whether the surplus funds may be utilised at an equivalent rate to substitute external borrowing?			8.8.2	
11	Has SCM processes been followed to obtain at least three written quotations from financial institutions for various forms of investment, investment terms and rates of interest?			8.8.2	
12	Were financial institutions advised that in submitting quotations, they must offer their best rates of interest and that no further negotiation or discussion will be entered into with them after they have submitted their quotation?			8.8.2	
13	Have the previous track record and credit-worthiness of financial institutions been evaluated and if the Municipality will not be over-exposed if any funds are invested?			8.8.2	
14	Has financial institution been appointed to invest surplus funds?			8.8.2	
15	Has the financial institution been requested to issue a certificate for each and every investment made indicating that no payment of any commission or payment in kind will be made to any party in respect of the investment?			8.8.2	
16	Has a certificate been obtained from financial institution?			8.8.2	
17	Has certificate been filed for future references?			8.8.2	
18	Has an investment register been prepared?			8.8.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
19	Have funds been transferred to financial institution by following EFT procedures as set out in standard operating procedures on payments? (Refer to Expenditure Cycle)			8.8.2	
20	Has the investment made been recorded in the Investment Register?			8.8.2	
21	Have all investment bank account statements been obtained?			8.8.2	
22	Has interest received on conditional grants been recognised as "own revenue"?			8.8.2	
23	Has interest received journal been captured, by using segments of mSCOA?			8.8.2	
24	Has general ledger accounts for cash investments been obtained?			8.8.2	
25	Has investment register been reconciled with general ledger?			8.8.2	
26	If any differences were found, were the differences investigated?			8.8.2	
27	Have the differences been corrected?			8.8.2	
28	Has reconciliation been reviewed and signed as proof of review?			8.8.2	
29	Has the reconciliation been filed for audit purposes/future reference?			8.8.2	
30	Has a report of the Municipality's investment portfolio, in prescribed format of National Treasury, been prepared?			8.8.2	
31	Has an investment report been submitted to Council for consideration?			8.8.2	
32	Has normal receipting procedures been followed when any funds are withdrawn from investments or when any investment mature?			8.8.2	

CHECKLIST FOR BANK RECONCILIATIONS

No.	Procedure	Yes	No	Ref	Comments
1	Has bank statements been obtained from financial institution?			8.8.3	
2	Has cash book (receipts) been obtained from Accountant: Income?			8.8.3	
3	Has outstanding deposits, on previous month bank reconciliation, been reconciled with bank statements?			8.8.3	
4	Was any previous month's deposits not shown on bank statements reported immediately to Head: Income, Head: Budget and Treasury and Chief Financial Officer for investigation?			8.8.3	
5	Has previous month outstanding deposits been Investigated immediately?			8.8.3	
6	Has any non-compliance been reported to the Municipal Manager? If needed, did the Municipal Manager take further action as set out in the MFMA and Council Policies?			8.8.3	
7	Has cash book (receipts) been reconciled with Bank Statements?			8.8.3	
8	If any differences were found, were the differences investigated?			8.8.3	
9	Has a list of all differences found, been prepared?			8.8.3	
10	Has Accountant: Income been requested to correct any differences found?			8.8.3	
11	Has differences been corrected within 2 working days?			8.8.3	
12	Has a list of all outstanding deposits been prepared, by using segments of mSCOA?			8.8.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Has cash book (payments) been obtained from Accountant: Expenditure?			8.8.3	
14	Has outstanding payments, on previous month bank reconciliation, been reconciled with bank statements?			8.8.3	
15	Have any outstanding payments from previous month been reported to Accountant: Expenditure and Head: Assets and Expenditure for investigation?			8.8.3	
16	Has outstanding payments from previous month been investigated and payments corrected if needed?			8.8.3	
17	Has the cash book (payments) been reconciled with Bank Statements?			8.8.3	
18	If any differences were found, were the differences investigated?			8.8.3	
19	Has a list of all differences found, been prepared?			8.8.3	
20	Has Accountant: Expenditure been requested to correct any differences found?			8.8.3	
21	Has any differences been corrected within 2 working days?			8.8.3	
22	Have payments older than 6 months been reversed?			8.8.3	
23	Has a list of outstanding payments been prepared, by using segments of mSCOA?			8.8.3	
24	Has bank reconciliation been prepared, for each bank account of the municipality, within 8 working days after the end of the month?			8.8.3	
25	Has the monthly bank reconciliation been submitted, with supporting documentation, to Head: Budget and Treasury for review?			8.8.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
26	Has the bank reconciliation been reviewed and signed as proof of review?			8.8.3	
27	Has bank reconciliation been filed for future references?			8.8.3	
28	Has monthly reports been prepared to be submitted to Council?			8.8.3	
29	Have reports been submitted to Council?			8.8.3	

R. Checklist for Monthly Meetings (Insurance Claims)**CHECKLIST FOR INSURANCE CLAIMS**

No.	Procedure	Yes	No	Ref	Comments
1	Has an event report been prepared?			8.9.1	
2	Has event report been sent to manager?			8.9.1	
3	Have comments on event report been documented?			8.9.1	
4	Has event report been sent to Head of Department?			8.9.1	
5	Have suggestions/actions been documented and event report sent to Clerk: Assets?			8.9.1	
6	Have details of asset been agreed to asset register and insurance schedule?			8.9.1	
7	Has insurance claim been completed?			8.9.1	
8	Has insurance claim been reviewed and confirmed that it agrees with supporting documentation?			8.9.1	
9	Has insurance claim been signed?			8.9.1	
10	Has signed insurance claim, with supporting documentation (quotes, etc.) been sent to insurance brokers?			8.9.1	
11	Has asset been written-off in Asset Register, by using segments of mSCOA?			8.9.1	
12	Has a list of write-offs been submitted to Accountant: Assets?			8.9.1	
13	Has Asset Register been reconciled with General Ledger?			8.9.1	
14	If any differences were found, were the differences investigated?			8.9.1	
15	Have the differences been corrected?			8.9.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	File list of write-offs with audit trail of write-offs, for future references.			8.9.1	
17	Has a list of items written-off been submitted to Finance Committee?			8.9.1	
18	Was insurance claim kept on file at asset management?			8.9.1	
19	Has copy of insurance claim been sent to Archives?			8.9.1	
20	Has approval/rejection been obtained from insurance brokers?			8.9.1	
21	Has outcome been forwarded to Head of Department?			8.9.1	
22	Has proof of payment been received with regards to Insurance Claim?			8.9.1	
23	Has proof of payment been sent to Head: Cashier?			8.9.1	
24	Has asset been written-off to R0 in Asset Register, by using segments of mSCOA?			8.9.1	
25	Has a list of write-offs been submitted to Accountant: Assets?			8.9.1	
26	Reconcile Asset Register with General Ledger?			8.9.1	
27	If any differences were found, were the differences investigated?			8.9.1	
28	Have the differences been corrected?			8.9.1	
29	Has a list of write-offs with audit trail of write-offs, been filed for future references?			8.9.1	



S. Checklist for Monthly Meetings (Borrowing)

CHECKLIST FOR INCURRING OF SHORT-TERM DEBT

No.	Procedure	Yes	No	Ref	Comments
1	Has the need for any short-term debt been identified?			9.3.1	
2	Has a draft request been prepared for short-term debt with a monthly cash flow statement?			9.3.1	
3	Has a draft request for short-term debt been submitted to the Municipal Manager?			9.3.1	
4	Has request for short-term debt been reviewed and ensured that the request meets the requirements as set out in section 45 of the MFMA and municipality's Borrowing Policy?			9.3.1	
5	Has a request for short-term debt been submitted to Council?			9.3.1	
6	Has Council approved short-term debt?			9.3.1	
7	Has the Mayor signed the council resolution for approval of short-term debt agreement?			9.3.1	
8	Has the Municipal Manager signed agreement and/or documentation which creates or acknowledges the short-term debt?			9.3.1	
9	If Council approves a credit facility that is limited to emergency use, has the Municipal Manager notified Council in writing as soon as practical that the facility was used?			9.3.1	
10	Has short-term debt been recorded in the liabilities register, by using segments of mSCOA?			9.3.1	
11	Has the Liabilities Register been reviewed to ensure that all short-term debt is repaid within the financial year?			9.3.1	

CHECKLIST FOR INCURRING OF LONG-TERM DEBT

No.	Procedure	Yes	No	Ref	Comments
1	Has the need for long-term debt been identified during the budget process?			9.3.2	
2	Has procedures for Competitive Bidding been followed?			9.3.2	
3	As part of the Competitive Bidding Process, has any person involved in the borrowing of money by the municipality, when interacting with a prospective lender or when preparing documentation for consideration by a prospective investor, performed the following: - Disclose all information in possession or within your knowledge that may be material to the decision of the prospective lender or investor; and - Take reasonable care to ensure the information disclose is accurate?			9.3.2	
4	Has any alleged violations of the above procedure been reported to the Mayor and National Treasury as soon as practically possible?			9.3.2	
5	Has a draft agreement with successful bidder been prepared, after approval by Bid Adjudication Committee?			9.3.2	
6	Has an Information Statement been prepared for public comment?			9.3.2	
7	Has draft Information Statement been sent to Municipal Manager for review?			9.3.2	
8	Has Information Statement been published in the newspaper, containing details of proposed debt, 21 days prior to Council Meeting where the matter will be dealt with?			9.3.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
9	Was National Treasury and Provincial Treasury invited, through formal letters, to submit written comments or representations to the Council in respect of proposed debt?			9.3.2	
10	Has a copy of the Information Statement been sent to the Council, 21 days prior to Council Meeting?			9.3.2	
11	Were comments received from the public, National Treasury and Provincial Treasury?			9.3.2	
12	Has a report with all comments received, been prepared for Council meeting?			9.3.2	
13	Has the report and draft agreement been submitted to Council?			9.3.2	
14	Has Council approved long-term debt?			9.3.2	
15	Has the Mayor signed the council resolution for approval of long-term debt agreement?			9.3.2	
16	Has the Municipal Manager signed the final loan agreement?			9.3.2	
17	Has long-term debt been recorded in the liabilities register, by using segments of mSCOA?			9.3.2	
18	Has the signed loan agreement been filed for future reference?			9.3.2	
19	Has a meeting been held with the financial institution to discuss level of satisfaction of services provided to the municipality?			9.3.2	

CHECKLIST FOR RECORDING AND PAYMENT OF DEBT

No.	Procedure	Yes	No	Ref	Comments
1	ANNUITY LOANS - Was the following procedures performed for recording and payment of debt? <ul style="list-style-type: none"> - Receive loan from financial institution in primary bank account. - Follow Cash Receipting procedures as set out in Revenue Management for all amounts paid into bank account? 			9.3.3	
2	FINANCE LEASES - Was the following procedures performed for recording and payment of debt? <ul style="list-style-type: none"> - Calculate the lowest of: <ul style="list-style-type: none"> - Fair value of the leased asset; or - Present value of the minimum lease payments, by using the interest rate implicit in the lease, or if impractical, the lessee's incremental borrowing rate; - Prepare journal to record Finance Lease and/ or Hire Purchase; - Capture journal to record Finance Lease and / or Hire Purchase? 			9.3.3	
3	HIRE PURCHASES - Was the following procedures performed for recording and payment of debt? <ul style="list-style-type: none"> - Obtain contract schedule to record Hire Purchases; - Prepare journal to record Finance Lease and/ or Hire Purchase; - Capture journal to record Finance Lease and / or Hire Purchase? 			9.3.3	
4	Have a payment schedules been obtained from financial institutions?			9.3.3	
5	Have amortisation tables been prepared?			9.3.3	



STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
6	Has all loans been recorded in the Liabilities Register, by using segments of mSCOA?			9.3.3	
7	Have repayment details been prepared of loans as per payment schedule obtained from financial institution, after the accuracy thereof was recalculated?			9.3.3	
8	FOR ELECTRONIC PAYMENTS:				
	Has a request for payment been prepared, indicating the vote number on request and was normal creditors' cycle followed for payment?			9.3.3	
9	FOR DEBIT ORDERS:				
	Has a monthly journal been prepared to record transactions in loan register?			9.3.3	
10	FOR FINANCE LEASES:				
	Has a monthly journal been prepared to record transactions in loan register?			9.3.3	
11	Have the journal to record monthly interest and redemption on loans, been captured, by using segments of mSCOA?			9.3.3	
12	Has a monthly reconciliation been performed between loan register and financial system?			9.3.3	
13	If any differences were found, were the differences investigated?			9.3.3	
14	Have the differences been corrected?			9.3.3	
15	Has monthly reconciliation been filed for future reference?			9.3.3	
16	Has consolidated disclosure statements of all borrowing instruments been prepared, within 90 days after the end of each financial year, and placed on the borrowing disclosure depository?			9.3.3	

T. Checklist for Monthly Meetings (VAT)

CHECKLIST FOR SUBMITTING OF VAT RETURNS

No.	Procedure	Yes	No	Ref	Comments
1	Has input VAT been recorded on accrual basis during capturing of Tax Invoices, by using segments of mSCOA?			9.4.1	
2	Were all tax invoices verified as valid tax invoices in accordance with the VAT Act?			9.4.1	
3	Has output VAT been recognised during monthly levies of Services Charges and capturing of Direct Income, by using segments of mSCOA?			9.4.1	
4	Has a VAT declaration report been generated from the financial system?			9.4.1	
5	Reconcile the VAT report's total amounts to the detail generated VAT report?			9.4.1	
6	Have all the detail items on the VAT report to be declared and claimed, been reviewed to determine that these are valid items?			9.4.1	
7	Has the detailed VAT report been reconciled to the applicable general ledger votes?			9.4.1	
8	Have all differences been investigated and corrected?			9.4.1	
9	Was final VAT Declaration Report run?			9.4.1	
10	Has the VAT 201 return been prepared by using the VAT Declaration Report?			9.4.1	
11	Has payment advice been prepared for net VAT payable?			9.4.1	
12	Has a VAT Statement of Account been requested via SARS e-filing?			9.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Has a payment advice been prepared for any outstanding VAT payable? Were penalties and/or interest indicated separately?			9.4.1	
14	Has a copy of the VAT return with payment advice been submitted to Head: Assets and Expenditure, for review?			9.4.1	
15	Has a copy of VAT Statement of Account with payment advice been submitted to Head: Assets and Expenditure, for review?			9.4.1	
16	Have the payment advice/s been reviewed and verified that VAT payable, Interest and Penalties are allocated to the correct vote?			9.4.1	
17	Has the VAT 201 return been filed on SARS e-filing on, or before, the due date. If the due date falls on a weekend was the previous business day used?			9.4.1	
18	Has confirmation that VAT 201 return has been filed been printed?			9.4.1	
19	Has VAT 201 return with confirmation of e-filing and supporting documentation been filed for future reference?			9.4.1	
20	If any VAT is receivable, was normal direct payments receipt processes followed, as set out in section on Revenue Management?			9.4.1	
21	Has VAT control account been reconciled with VAT 201 return?			9.4.1	
22	Has VAT Output Control Account been reconciled with Monthly Debtors Age Analysis?			9.4.1	
23	Has VAT Input Control Account been reconciled with Monthly Creditors Age Analysis?			9.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
24	Were all differences investigated and corrected?			9.4.1	
25	Has VAT Reconciliations been submitted to Head: Assets and Expenditure for review?			9.4.1	
26	Has VAT Reconciliation been reviewed?			9.4.1	
27	Has VAT Reconciliations been filed for future reference?			9.4.1	
28	Has a VAT reasonability test been performed between the VAT returns submitted and total income and expenditure votes for the financial year each year?			9.4.1	
29	Were all differences investigated and corrected?			9.4.1	
30	Has VAT reasonability test been filed for future reference?			9.4.1	

CHECKLIST FOR CALCULATION OF VAT APPORTIONMENT

No.	Procedure	Yes	No	Ref	Comments
1	Has the VAT apportionment ratio been calculated, before the start of the financial year and within 6 months of the new financial year?			9.4.2	
2	Has the VAT Apportionment calculation been sent to Head: Assets and Expenditure for review?			9.4.2	
3	Has the VAT Apportionment calculation been reviewed and signed as proof of review?			9.4.2	
4	<p>If the VAT apportionment calculation is below 95%:</p> <ul style="list-style-type: none"> - Was the VAT claimable on mixed supplies from 1 July recalculated, based on new apportionment ratio; and - Was the correction declared on the next VAT return? 			9.4.2	
5	<p>If the VAT apportionment calculation is 95% or higher:</p> <ul style="list-style-type: none"> - No action if calculation in prior year was also 95% or higher; - If prior year calculation was less than 95%: - Was the VAT claimable on mixed supplies from 1 July recalculated, by claiming 100% input tax; and - Was the correction declared on the next VAT return? 			9.4.2	
6	Has VAT parameters been updated, if needed?			9.4.2	
7	Has VAT parameter report been printed from financial system?			9.4.2	
8	Has VAT parameter report been reviewed for correctness?			9.4.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
9	Has the VAT parameter report, with VAT apportionment calculation been filed for future references?			9.4.2	
10	Has the VAT Input claimable been recalculated from the start of financial year?			9.4.2	
11	Has VAT Calculations been sent to Head: Assets and Expenditure for review?			9.4.2	
12	Has the VAT Calculations been reviewed and signed as proof of review?			9.4.2	
13	Have the VAT Calculations with Apportionment ratio been filed for future references?			9.4.2	
14	Has Input Tax claimable been corrected with next VAT return?			9.4.2	

U. Checklist for Monthly Meetings (Other Liabilities)

CHECKLIST FOR OPERATING LEASE LIABILITIES/ASSETS

No.	Procedure	Yes	No	Ref	Comments
1	Have copies of rental contracts been obtained from Legal Department, after contracts were signed by all parties involved?			9.5.1	
2	Was it determined if the lease is a Finance Lease or Operating Lease, as defined in GRAP 13?			9.5.1	
3	Was it determined if the Operating Lease must be recognised on a straight-line basis as defined in GRAP 13?			9.5.1	
4	Has the straight-line calculations been prepared for all applicable Operating Leases?			9.5.1	
5	Has a journal been prepared to recognise Operating Lease Liability / Asset, by using segments of msCOA?			9.5.1	
6	Was the journal together with operating lease calculations sent to Head: Assets and Expenditure for review?			9.5.1	
7	Have calculations and journal been reviewed for straight-lining of Operating Leases?			9.5.1	
8	Has journal for Operating Lease Liability / Asset been captured, by using segments of mSCOA?			9.5.1	
9	Have calculations been recorded in Register for Operating Lease Liabilities / Assets?			9.5.1	
10	Has a copy of rental register been obtained from Chief Clerk: Debtors?			9.5.1	
11	Has the Rental Register been reconciled with information in Register for Operating Lease Liabilities / Assets?			9.5.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
12	Have differences been investigated?			9.5.1	
13	Has the Register for Operating Lease Liabilities / Assets been updated, if needed?			9.5.1	
14	Has a journal been prepared to recognise monthly movement in Operating Lease Liability / Asset, by using segments of mSCOA?			9.5.1	
15	Has journal for monthly movement been captured for Operating Lease Liability / Asset, by using segments of mSCOA?			9.5.1	
16	Has the Register for Operating Lease Liabilities / Assets been reconciled with General Ledger?			9.5.1	
17	Have all differences been investigated and corrected?			9.5.1	
18	Has the reconciliation between Register for Operating Lease Liabilities / Assets and General Ledger been reviewed and signed as proof of review?			9.5.1	
19	Has the reconciliation between Register for Operating Lease Liabilities / Asset and General Ledger been filed for future reference?			9.5.1	

V. Checklist for Monthly Meetings (Employee Benefits)

CHECKLIST FOR PROVISION FOR NON-CURRENT EMPLOYEE BENEFITS

No.	Procedure	Yes	No	Ref	Comments
1	Has SCM procedures been followed to appoint a specialist to calculate Non-Current Employee Benefits?			10.3.1	
2	Were the calculations for Non-Current Employee Benefits requested at the start and end of budget year, as part of the budget process?			10.3.1	
3	Has an information template and questionnaire been requested from appointed Actuaries to enable them to perform their calculations?			10.3.1	
4	Has information required by actuaries been extracted from the financial and payroll system?			10.3.1	
5	Has the template and questionnaire provided by the actuaries been completed?			10.3.1	
6	Has the completed template, questionnaire and supporting documentation been sent to Manager: Human Resources for review?			10.3.1	
7	Has the summary, questionnaire and supporting documentation, been reviewed and revised if needed?			10.3.1	
8	Has the completed summary and questionnaire been sent to actuaries?			10.3.1	
9	Has a valuation report been obtained from actuaries?			10.3.1	
10	Have calculations and methodology used to calculate Non-Current Employee Benefits, been reviewed and signed as proof of review?			10.3.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
11	If incorrect information was used, have actuaries been requested to perform calculations?			10.3.1	
12	Has estimate monthly contribution to Non-Current Employee Benefits been calculated?			10.3.1	
13	Was the Budget drawn up in accordance with calculations made for Non-Current Employee Benefits, by using segments of mSCOA?			10.3.1	
14	Has the journal for monthly contribution to Non-Current Employee Benefits been prepared, by using segments of mSCOA?			10.3.1	
15	Has the journal been sent to Head: Assets and Expenditure for review?			10.3.1	
16	Has the journal been reviewed and signed as proof of review?			10.3.1	
17	Has the journal been captured on the financial system, by using segments of mSCOA?			10.3.1	
18	Has journal been filed for future reference?			10.3.1	
19	Has any payments for Non-Current Employee Benefits, been allocated against Non-Current Employee Benefits, by using segments of mSCOA?			10.3.1	
20	Have Actuaries been requested to perform a recalculation of estimate Non-Current Employee Benefits at the end of the financial year, during the Revised Budget process, if additional material transactions occurred during the year, or are projected for the remainder of the year?			10.3.1	
21	Has a revised contribution to Non-Current Employee Benefits been calculated for remainder of financial year?			10.3.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
22	Has the revised calculations been sent to Chief Financial Officer for review?			10.3.1	
23	Were calculations reviewed and revised if needed? Was it signed as proof of review?			10.3.1	
24	Has the revised estimate monthly contribution to Non-Current Employee Benefits, been calculated?			10.3.1	
25	Was the Budget prepared in accordance with revised calculations, by using segments of mSCOA?			10.3.1	
26	Have reports been obtained from Actuaries, appointed through SCM process, for all Non-Current Employee Benefits at the end of the financial year?			10.3.1	
27	Has calculations and methodology used to calculate Non-Current Employee Benefits been reviewed and signed as proof of review?			10.3.1	
28	If incorrect information was used, have Actuaries been requested to perform recalculations?			10.3.1	
29	Has journal been prepared to record transactions for the year, by using segments of mSCOA?			10.3.1	
30	Has journal been sent to Head: Assets and Expenditure for review?			10.3.1	
31	Has the journal been reviewed and signed as proof of review?			10.3.1	
32	Has journal been captured on the financial system, by using segments of mSCOA?			10.3.1	
33	Has the journal been filed for future reference?			10.3.1	
34	Has the final report obtained from Actuaries been filed for future reference?			10.3.1	

CHECKLIST FOR PROVISION OF STAFF LEAVE

No.	Procedure	Yes	No	Ref	Comments
1	As part of the budget process, was the estimate Provision for Staff Leave calculated at the start and end of budget year?			10.3.2	
2	Have estimate calculations been submitted to Head: Assets and Expenditure for review?			10.3.2	
3	Have calculations been reviewed, if needed, revised and signed as proof of review?			10.3.2	
4	Has estimate monthly contribution to Staff Leave been calculated?			10.3.2	
5	Was the Budget drawn up in accordance with calculations made for Staff Leave, by using segments of mSCOA?			10.3.2	
6	Has monthly Provision for Staff Leave been calculated?			10.3.2	
7	Has monthly contribution to Provision for Staff Leave been calculated?			10.3.2	
8	Has a journal for monthly contribution to Staff Leave been prepared, by using segments of mSCOA?			10.3.2	
9	Has journal been sent to Head: Assets and Expenditure for review?			10.3.2	
10	Has journal been reviewed and signed as proof of review?			10.3.2	
11	Has journal been captured, by using segments of mSCOA?			10.3.2	
12	Has journal been filed for future references?			10.3.2	
13	Has any leave payments made during the year, been allocated against Provision for Staff Leave, by using segments of mSCOA?			10.3.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
14	Has the estimate Provision for Staff Leave been recalculated at the end of the financial year and during the Revised Budget process?			10.3.2	
15	Has revised calculations been submitted to Head: Assets and Expenditure for review?			10.3.2	
16	Have calculations been reviewed, if needed, revised and signed as proof of review?			10.3.2	
17	Has estimate monthly contribution to Provision for Staff Leave been calculated?			10.3.2	
18	Was the Budget drawn up in accordance with calculations made, by using segments of mSCOA?			10.3.2	
19	Has the Provision for Staff Leave been recalculated at the end of the financial year?			10.3.2	
20	Has the journal to record additional transactions for the year been prepared, by using segments of mSCOA?			10.3.2	
21	Has the journal with calculations been sent to Head: Assets and Expenditure for review?			10.3.2	
22	Has journal been reviewed and signed as proof of review?			10.3.2	
23	Has journal been captured, by using segments of mSCOA?			10.3.2	
24	Has journal been filed for future references?			10.3.2	
25	Has the final calculation for Provision for Staff Leave, been filed for future references?			10.3.2	

CHECKLIST FOR PROVISION OF STAFF BONUSES

No.	Procedure	Yes	No	Ref	Comments
1	As part of the budget process, was the estimate Provision for Staff bonuses calculated at the start and end of budget year?			10.3.3	
2	Have estimate calculations been submitted to Head: Assets and Expenditure for review?			10.3.3	
3	Have calculations been reviewed, if needed, revised and signed as proof of review?			10.3.3	
4	Has estimate monthly contribution to Staff bonuses been calculated?			10.3.3	
5	Was the Budget drawn up in accordance with calculations made for Staff bonuses, by using segments of mSCOA?			10.3.3	
6	Has journal been prepared for monthly contribution to Provision for Staff Bonuses, by using segments of mSCOA?			10.3.3	
7	Has journal been sent to Head: Assets and Expenditure for review?			10.3.3	
8	Has journal been reviewed and signed as proof of review?			10.3.3	
9	Has journal been captured, by using segments of mSCOA?			10.3.3	
10	Has journal been filed for future references?			10.3.3	
11	Has any bonus payments made during the year, been allocated against Provision for Staff Bonuses, by using segments of mSCOA?			10.3.3	
12	Has the estimate Provision for Staff bonuses been recalculated at the end of the financial year and during the Revised Budget process?			10.3.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Has revised calculations been submitted to Head: Assets and Expenditure for review?			10.3.3	
14	Have calculations been reviewed, if needed, revised and signed as proof of review?			10.3.3	
15	Has estimate monthly contribution to Provision for Staff Bonuses been calculated?			10.3.3	
16	Was the Budget drawn up in accordance with calculations made, by using segments of mSCOA?			10.3.3	
17	At the end of the financial year:			10.3.3	
18	Has the Provision for Staff bonuses been recalculated at the end of the financial year?			10.3.3	
21	Has the journal to record additional transactions for the year been prepared, by using segments of mSCOA?			10.3.3	
22	Has the journal with calculations been sent to Head: Assets and Expenditure for review?			10.3.3	
23	Has journal been reviewed and signed as proof of review?			10.3.3	
24	Has journal been captured, by using segments of mSCOA?			10.3.3	
25	Has journal been filed for future reference?			10.3.3	
26	Has the final calculation for Provision for Staff bonuses, been filed for future references?			10.3.3	

W. Checklist for Monthly Meetings (Grant Management)

CHECKLIST FOR GRANT MANAGEMENT

No.	Procedure	Yes	No	Ref	Comments
1	Has all grant funding been identified during the budget process?			10.4.1	
2	Has all grant funding, to be included in the budget, been verified with Dora and written confirmation from other Organs of State / Grant Providers?			10.4.1	
3	Has a payment schedule been obtained from all Grant Providers?			10.4.1	
4	Has estimated monthly grant expenditure been calculated?			10.4.1	
5	Has Budget been drawn up in accordance with the payment schedule, estimated monthly grant expenditure, and segments of mSCOA? (Aligned with Procurement Plan)			10.4.1	
6	Has the Grant register been updated to ensure that all grants as included in the budget are included in the Grant Register?			10.4.1	
7	Has all Conditional Grants for which the municipality has an enforceable right, been recognised on the first day of financial year, by raising a Debtor for the Conditional Grant and using segments of mSCOA?			10.4.1	
8	Has a receipt been issued for all grants received and was the receipt for Conditional Grants allocated against Debtor raised, by using segments of mSCOA?			10.4.1	
9	Was normal SCM procedures followed for all grant expenditure?			10.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
10	Has operating grant expenditure been allocated against segments of mSCOA, by nature of the expenditure?			10.4.1	
11	Has capital grant expenditure been allocated against segments of mSCOA, by nature of expenditure?			10.4.1	
12	Has a summary of grant expenditure for the month been prepared? Expenditure must include VAT portion.			10.4.1	
13	Has summary of grant expenditure been sent to Heads of Departments to verify expenditure for the month?			10.4.1	
14	Has monthly grant expenditure been confirmed by signing summary of grant expenditure?			10.4.1	
15	Has the signed summary of monthly grant expenditure been sent to Account: Budget and Treasury?			10.4.1	
16	Has a monthly journal for Grant Expenditure been prepared to recognise Grant Income (Transfer to Revenue), by using segments of mSCOA?			10.4.1	
17	Has journal with supporting documentation been sent to Head: Budget and Treasury for review?			10.4.1	
18	Has journal been reviewed and signed as proof of review?			10.4.1	
19	Has journal been captured, by using segments of mSCOA?			10.4.1	
20	Has Grant Register been updated with monthly receipts and expenditure?			10.4.1	
21	Has Grant Register been reconciled with General Ledger?			10.4.1	
22	Have differences been investigated and corrected?			10.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
23	Has the monthly Grant Reconciliation, with supporting documentation, been sent to Head: Budget and Treasury for review?			10.4.1	
24	Has monthly Grant Register Reconciliation been reviewed and signed as proof of review?			10.4.1	
25	Has Grant Register Reconciliation been filed for future references?			10.4.1	
26	Has monthly grant reports been prepared?			10.4.1	
27	Has the monthly grant reports been sent to CFO for review?			10.4.1	
28	Has monthly grant reports been reviewed and signed as proof of review?			10.4.1	
29	Has monthly grant reports been submitted to relevant Grant Providers?			10.4.1	
30	Has monthly section 71 reports been submitted to the mayor indicating amounts of allocations received and actual expenditure on those allocations (except on equitable share)?			10.4.1	
31	Have remedial action plans been developed if spending and/or performance is not in line with business, support or implementation plans?			10.4.1	
32	Has remedial action plans been implemented if spending and/or performance is not in line with business, support or implementation plans?			10.4.1	
33	Has all outstanding grant funding been followed up on a monthly basis, to ensure that all grant funding is received?			10.4.1	
34	Have requests for any roll-over of grant funding been submitted to National Treasury, before 31 August?			10.4.1	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
35	Has written approval been obtained from National Treasury for any roll-over of grant funding?			10.4.1	
36	Have quarterly reports been tabled, in an agreed format, to council on whether or not the municipality is complying with the Division of Revenue Act and also reported on any delays in the transfer or the withholding of funds?			10.4.1	
37	Has financial and non-financial performance evaluations of programmes been submitted to the transferring national officer and provincial treasury within two months of the financial year end?			10.4.1	

CHECKLIST FOR TRANSFER OF FUNDS TO ORGANISATIONS

No.	Procedure	Yes	No	Ref	Comments
1	Has a policy for the transfer of funds to organisations and bodies outside sphere of government, been prepared?			10.4.2	
2	Has policy been submitted to Council for approval?			10.4.2	
3	Has a Transfer of Funds Policy been implemented?			10.4.2	
4	Has a request for transfer of funds been received from organisations?			10.4.2	
5	Has the request for funds from organisation been evaluated and has supporting documentation been verified?			10.4.2	
6	Was there budgeted for the transfer of funds to organisations, during Annual Budget process?			10.4.2	
7	Has a draft contract been prepared with the organisation requesting the funding?			10.4.2	
8	Has a draft agreement been submitted to Municipal Manager for review?			10.4.2	
9	Has the agreement been sent to organisation for signing?			10.4.2	
10	Has signed agreement been received from organisation?			10.4.2	
11	Has the agreement been signed after representative of organisation has signed?			10.4.2	
12	Has signed agreement been filed for future reference?			10.4.2	
13	Has normal payment procedures been followed and funds transferred to the organisation via EFT?			10.4.2	
14	Has monthly reporting on expenditure been received from organisation?			10.4.2	
15	Is the expenditure in accordance with agreement and project plan?			10.4.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
16	Has any deviations from contract been immediately reported to Municipal Manager?			10.4.2	
17	Were any deviations from the contract with organisation, addressed immediately by using contractual mechanisms and any other appropriate mechanisms?			10.4.2	
18	Has organisations been visited and verified that funds are spent as per contract and project plan?			10.4.2	
19	Has annual audited financial statements been received from organisation?			10.4.2	
20	Have financial statements been reviewed and any deviations addressed?			10.4.2	
21	Has normal cash receipting process been followed for all funds transferred back to the municipality?			10.4.2	
22	Has an annual report to council been prepared on the transfer of funds to organisations?			10.4.2	

X. Checklist for Monthly Meetings (Other Provisions)

CHECKLIST FOR PROVISION FOR DEBT IMPAIRMENT

No.	Procedure	Yes	No	Ref	Comments
1	As part of planning, during the budget process, was the estimate Provision for Debt Impairment calculated at the start and end of the budget year?			10.5.2	
2	Has estimated write-offs for the budget year been determined, based on Councils objectives and historic trends?			10.5.2	
3	Has contribution to debt impairment been calculated for the budget year?			10.5.2	
4	Has estimate calculations been submitted to Chief Financial Officer for review?			10.5.2	
5	Have calculations been reviewed, if needed, revised and signed as proof of review?			10.5.2	
6	Has estimate monthly contribution to Provision for Debt Impairment been calculated?			10.5.2	
7	Was the Budget drawn up in accordance with calculations made for Debt Impairment, by using segments of mSCOA?			10.5.2	
8	Has journal for monthly contribution to Provision for Debt Impairment been prepared, by using segments of mSCOA?			10.5.2	
9	Has journal been sent to Head: Income for review?			10.5.2	
10	Has journal been reviewed and signed as proof of review?			10.5.2	
11	Has journal been captured, by using segments of mSCOA?			10.5.2	
12	Has journal been filed for future references?			10.5.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
13	Has a list for write-offs of Consumer Accounts been prepared, based on Councils' Credit Control and Debt Collection Policy?			10.5.2	
14	Has a list of write-offs been submitted to Head: Income for review?			10.5.2	
15	Have list of write-offs been reviewed, if needed, revised and signed as proof of review?			10.5.2	
16	Has list of write-offs been submitted to Council for approval?			10.5.2	
17	Has approval been obtained from Council for write-offs?			10.5.2	
18	Has journal been prepared for monthly write-offs, by using segments of mSCOA?			10.5.2	
19	Has journal been sent to Head: Income for review?			10.5.2	
20	Has journal been reviewed and signed as proof of review?			10.5.2	
21	Has journal been captured, by using segments of mSCOA?			10.5.2	
22	Has journal been filed for future references?			10.5.2	
23	Has the estimate Provision for Debt Impairment been recalculated at the end of the financial year and during the Revised Budget process?			10.5.2	
24	Has revised contribution to debt impairment for the remainder of financial year, been calculated?			10.5.2	
25	Have revised calculations been submitted to Chief Financial Officer for review?			10.5.2	
26	Have calculations been reviewed, if needed, revised and signed as proof of review?			10.5.2	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
27	Has revised estimated monthly contribution to Provision for Debt Impairment been calculated?			10.5.2	
28	Was the Budget drawn up in accordance with calculations made, by using segments of mSCOA?			10.5.2	
29	Have the Provision for Debt Impairment been recalculated at the end of the financial year?			10.5.2	
30	Has the contribution to debt impairment / reversal of debt impairment been calculated?			10.5.2	
31	Has calculations been submitted to Chief Financial Officer for review?			10.5.2	
32	Have calculations been reviewed, if needed, revised and signed as proof of review?			10.5.2	
33	Have journals for additional contribution to / reversal of Debt Impairment been prepared, by using segments of mSCOA?			10.5.2	
34	Has journal been sent to Head: Income for review?			10.5.2	
35	Has journal been reviewed and signed as proof of review?			10.5.2	
36	Has journal been captured, by using segments of mSCOA?			10.5.2	
37	Has journal been filed for future reference?			10.5.2	

CHECKLIST FOR NON-CURRENT PROVISIONS

No.	Procedure	Yes	No	Ref	Comments
1	Has SCM procedures been followed to appoint specialists to calculate Non-Current Provisions, if municipality does not have suitable or qualified employees to perform calculations?			10.5.3	
2	Has calculations for Non-Current Provisions been obtained at the start and end of budget year, as part of the budget process?			10.5.3	
3	Have calculations and methodology used to calculate Non-Current Provisions been reviewed? Was the documents signed as proof of review?			10.5.3	
4	Have specialist / employees performing calculations been requested to revise calculations if incorrect information was used to perform calculations?			10.5.3	
5	Where the effect of the time value of money is material, was the present value of the expenditures, expected to be required to settle the present obligation, calculated. Was a discount rate used that reflects the current market assessments of the time value of money and risks specific to the liability?			10.5.3	
6	Has estimated calculations been submitted to Chief Financial Officer for review?			10.5.3	
7	Were calculations reviewed and revised if needed? Was it signed as proof of review?			10.5.3	
8	Has the revised estimate monthly contribution to Non-Current Provisions, been calculated?			10.5.3	

STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
9	Was the Budget drawn up in accordance with calculations for Non-Current Provisions, by using segments of mSCOA?			10.5.3	
10	Has a journal for monthly contribution to Non-Current Provision been prepared, by using segments of mSCOA?			10.5.3	
11	Has the journal been sent to Head: Assets and Expenditure for review?			10.5.3	
12	Has the journal been reviewed and signed as proof of review?			10.5.3	
13	Has journal been captured on the financial system, by using segments of mSCOA?			10.5.3	
14	Has the journal been filed for future reference?			10.5.3	
15	Have any payments for Non-Current Provisions, been allocated to Non-Current Provision?			10.5.3	
16	Has estimate Non-Current Provisions been recalculated at the end of the financial year, during the Revised Budget process?			10.5.3	
17	Has revised contribution to Non-Current Provision been calculated for remainder of financial year?			10.5.3	
18	Has revised calculations been submitted to Chief Financial Officer for review?			10.5.3	
19	Were calculations reviewed and revised if needed? Was it signed as proof of review?			10.5.3	
20	Has revised estimate monthly contribution to Non-Current Provision, been calculated?			10.5.3	
21	Was the Revised Budget drawn up in accordance with calculations, by using segments of mSCOA?			10.5.3	



STANDARD OPERATING PROCEDURES FOR MUNICIPALITIES

No.	Procedure	Yes	No	Ref	Comments
22	Have reports from specialists, appointed through SCM process, for all Non-Current Provisions been recalculated and obtained at the end of the financial year?			10.5.3	
23	Where the effect of the time value of money is material, was the present value of the expenditures, expected to be required to settle the present obligation, calculated. Was a discount rate used that reflects the current market assessments of the time value of money and risks specific to the liability?			10.5.3	
24	Has calculations been submitted to Chief Financial Officer for review?			10.5.3	
25	Were calculations reviewed and revised if needed? Was it signed as proof of review?			10.5.3	
26	Has a journal been prepared to record transactions for the year, by using segments of mSCOA?			10.5.3	
27	Has the journal been sent to Head: Assets and Expenditure for review?			10.5.3	
28	Has the journal been reviewed and signed as proof of review?			10.5.3	
29	Has journal been captured on the financial system, by using segments of mSCOA?			10.5.3	
30	Has the journal been filed for future reference?			10.5.3	
31	Has the final report and calculations been filed for future reference?			10.5.3	